ABSTRACT

Tourism progress in the Special Region of Yogyakarta has increased from year to year both from cultural tourism and natural attractions, this makes the level of occupancy while both the hotel, guest house, villa, and apartment is increasing from year to year development. Because of many investors and businessmen who did see the opportunity. The inn itself there are several kinds ranging from lodging owned by the local government itself or private property or individual. The management is clearly different from each other, in this research is discussed about the inn or guesthouse owned by local government, exactly managed by the Public Works Department of Special Region of Yogyakarta. Wisma Pesanggrahan PU was established in 1987 on the Astorenggo road No. 1. 369 RT 08 RW 19, Kaliurang Barat, Hargobinangun, Pakem, Sleman. The guesthouse is built on 4,265 m², and the building area is 524 m².

During this homestay operates as a one-floor in and conference hall on the second floor, based on the Inventory Card of Building and Building It has an asset value of Rp968.983.752,00 The book value is the acquisition value, so it does not reflect the current asset value because since the establishment of the building has never been assessed then required revaluation of assets on the land and building Wisma Pesanggrahan PU. The results of the valuation will result in fair value because the purpose of the valuation is for financial reporting.

This research estimates the value of the fair assets of Dinas Pekerjaan Umum Daerah Istimewa Yogyakarta namely Wisma Pesanggrahan PU, because from the beginning there has not been an assessment of the homestead so it is very important for the revaluation of the fair value of assets, while the method used is with market approach, income, and cost.

Estimated value of Wisma Pesanggrahan PU kaliurang with the purpose for financial reporting can be done with three approaches: market approach, income and expenses so as to obtain the fair value of Wisma Pesanggrahan PU assets of Rp3,659,447,000.00.

Keywords: Assessment of Property Assets owned by Local Government, market approach, income, cost.