

ASSET VALUATION OF ROGOYUDAN STATE ELEMENTARY SCHOOL SLEMAN REGENCY

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Abstract

This research aims to determine the fair value of assets in land, buildings, and personal property located in Rogoyudan State Elementary School, Mlati Subdistrict, Sleman Regency for financial statements. The research design used in this study is descriptive qualitative. The data collection methods used are survey methods, live interviews, and observations. Data analysis techniques are used for land valuation calculations, cost approaches, and personal property calculations. This study uses a cost approach using Depreciated Replacement Cost (DRC) to generate the fair value of assets in fixed assets owned by Rogoyudan State Elementary school. The results showed that 1) the fair value of the land of Rogoyudan State Elementary school with an area 1,606 m² using market approach method, based on the results of the study obtained results Rp4,496,800,000,-, 2) fair value of buildings of Rogoyudan State Elementary school with an area 645m² using the cost approach method, based on the results of the study obtained Rp1,290,000,000,-, and 3) personal fair value of property Rogoyudan State Elementary school using market approach methods, based on the results of the study obtained Rp101,339,000,-.

Keywords: Fair value, fixed assets, cost approach, Depreciated Replacement Cost (DRC)

PENILAIAN ASET SD NEGERI ROGOYUDAN KABUPATEN SLEMAN

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ABSTRAK

Penelitian ini bertujuan untuk menentukan nilai wajar aset berupa tanah, bangunan dan personal properti yang berada di SD Negeri Rogoyudan, Kecamatan Mlati, Kabupaten Sleman untuk tujuan laporan keuangan. Desain penelitian yang digunakan pada penelitian ini adalah kualitatif deskriptif. Metode pengumpulan data yang digunakan peneliti adalah metode survei, wawancara langsung dan observasi. Teknik analisis data yang digunakan peneliti melalui perhitungan penilaian tanah, pendekatan biaya, dan pendekatan personal properti. Penelitian ini menggunakan pendekatan biaya dengan menggunakan metoda *Depreciated Replacment Cost* (DRC) untuk menghasilkan nilai wajar aset berupa aset tetap milik SD Negeri Rogoyudan. Hasil Penelitian menunjukkan bahwa, 1) nilai wajar tanah SD Negeri Rogoyudan dengan luas 1.606 m² dengan menggunakan metode pendekatan pasar, berdasarkan hasil penelitian diperoleh hasil sebesar Rp 4.496.800.000,-, 2) nilai wajar bangunan SD Negeri Rogoyudan dengan luas 645 m² menggunakan metode pendekatan biaya, berdasarkan hasil penelitian diperoleh sebesar Rp1.290.000.000,-, dan 3) nilai wajar personal properti SD Negeri Rogoyudan menggunakan metode pendekatan pasar, berdasarkan hasil penelitian diperoleh sebesar Rp101.339.000,-.

Kata Kunci: nilai wajar, aset tetap, pendekatan Biaya, *Depreciated Replacement Cost* (DRC)