

## **ABSTRACT**

### **Analysis of the Need for Double Standards on Property in Telecommunication Tower Leasing Industry**

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The comparability of financial statements among companies in telecommunication tower leasing industry is being questioned because telecommunication tower can be classified as investment property under PSAK 13 and as property, plant and equipment under PSAK 16. The significant effect is not only on the presentation of statement of financial position, but also on the net income, since number of telecommunication tower owned by each company is significant compared to their total assets. It will result on high number of depreciation expense that matters in the statement of comprehensive income. The definition of telecommunication tower is fulfilling the characteristics given by both standards. However, based on the nature of business, the structure of telecommunication tower and model of measurement, it is found out that the tower can be classified under one standard only, which is PSAK 16 (Property, Plant and Equipment).

**Keyword:** Telecommunication tower; Property, plant and equipment; Investment property; PSAK 16; PSAK 13; Comparability; Double standards; Depreciation

## **ABSTRAKSI**

### **Analysis of the Need for Double Standards on Property in Telecommunication Tower Leasing Industry**

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Komparabilitas laporan keuangan antarperusahaan di industri leasing tower telekomunikasi sedang dipertanyakan karena tower telekomunikasi dapat diklasifikasikan sebagai properti investasi di bawah PSAK 13 dan sebagai aset tetap di bawah PSAK 16. Terdapat efek yang signifikan tidak hanya pada tampilan laporan keuangan saja, tetapi juga pada laba bersih, melihat jumlah tower telekomunikasi yang dimiliki oleh setiap perusahaan signifikan dibandingkan dengan total aset mereka. Hal ini menyebabkan tingginya biaya depresiasi yang berbeda di laporan keuangan laba komprehensif. Definisi tower telekomunikasi memenuhi karakter-karakter yang diberikan oleh kedua standar. Akan tetapi, berdasarkan sifat bisnis, struktur tower dan metode pengukurannya, ditemukan bahwa tower telekomunikasi dapat diklasifikasikan hanya pada satu standar saja, yaitu PSAK 16 (Aset Tetap).

**Kata Kunci:** Tower Telekomunikasi, Aset Tetap, Properti Investasi, PSAK 16, PSAK 13, Komparabilitas, Standar Ganda; Depresiasi