# Relationships Accounting Treatment of Fixed Assets towards the Fairness of Reporting Financial Statements

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**Abstract**. Fixed assets have an important position in the company because they require large amounts of funds and are embedded in a long period. Fixed assets must receive adequate attention and accounting treatment following the Statement of Financial Accounting Standards (SFAS), which is the basis or concept in assessing, recording, and presenting assets and liabilities from the balance sheet and determining costs and revenues on the company's profit and loss. This study aims to analyze the relationship between the Fixed Asset Accounting Treatment and Fairness in Preparing Financial Statements. This research uses a quantitative approach by determining a sample of 30 printing service companies in the Central Jakarta area. Data analysis techniques used descriptive statistical analysis, correlation coefficient tests and simple regression analysis to prove alternative hypotheses. The results of this study of the Treatment of Fixed Asset Accounting with Fairness of the Compilation of Financial Statements resulted in the findings: the distribution of answers in the category of agreeing and strongly agreeing with an average value above 90 percent; weak relationship with a correlation of 36.6 percent; positive and significant effect on the Treatment of Fixed Assets Accounting for Fairness of the Compilation of Financial Statements.

**Key words**: fixed assets accountancy, fairness in preparing financial statements.

## Introduction

A company can run well because of supporting factors such as human, financial, and so forth. These factors are very important for companies, especially financial factors. Financial factors vital cannot be ignored, by included and reflected in the financial statements and accounting cycle (Abednego et al., 2014: 1-17). Accounting is an activity of measuring, translating, or providing certainty about pieces of information that will help managers, investors, tax authorities and other decision-makers to allocate decision resources in organizations and government agencies. Accounting is the art of measuring, communicating and interpreting financial activities (Shatu, 2016: 1).

Accounting objectives to prepare an accurate financial report so that it can be used by managers, policymakers, and other interested parties, such as shareholders, creditors, or owners. Financial accounting is a branch of accounting where financial information on a business is recorded, classified, summarized, interpreted, and then communicated (Anitasari, 2017: 41-42). In the financial statements, there are fixed assets of the company. Fixed assets have an important position in the company because they require large amounts of funds and are embedded in a long period.

The fixed assets must receive adequate attention and the Accounting Treatment of the Fixed Assets must also be following the Statement of Financial Accounting Standards which are the basis or concept in assessing, recording, and presenting assets and liabilities from the balance sheet and determining costs and income on profit and loss company (Jurnal Enterpreneur, n/d.). This study aims to analyze the relationship between

the fixed asset accounting treatment of the fairness of preparing financial statements in printing service companies in Central Jakarta. This research approach uses quantitative with the case study method.

**Theoretical Framework, Prior Studies and Research Models**

The Statement of Financial Accounting Standards (SFAS) is a standard of accounting practices used in Indonesia that is compiled and published by the Financial Accounting Standards Board (FSAB) formed by the Indonesian Institute of Accountants. According to SFAS 16, fixed assets are tangible assets owned and used in the production or supply of goods and services, to be rationalized to other parties or for administrative purposes, and are expected to be used for more than one period (IAI 2013). Fixed assets are assets that have a physical form and provide economic benefits to the entity in the future (Purba, 2013: 2).

Fixed assets are divided into two categories, namely: tangible fixed assets and intangible fixed assets. Included in the category of intangible fixed assets include: land, buildings, factory machinery, vehicles, furniture, and office equipment while included in the category of intangible fixed assets including patents, copyrights, franchises, stamp and trademarks, and goodwill (Kenton, 2019; Delaney and Whittington, 2010: 126-146).

The main characteristics of tangible fixed assets are:

1) purchased for use not for resale, meaning that fixed assets obtained by the company are used for operations, not for sale and purchase;

2) physical form which means that the asset can be seen and touched because there is a physical form;

3) has a benefit or economic age of more than one year. This means that these assets can be used for a long period.

According to SFAS 16, the acquisition cost of fixed assets must be recognized as fixed assets if and only if:

1) it is probable that the entity will obtain future economic benefits from the assets;

2) the cost of assets can be measured reliably. To obtain fixed assets, companies must spend a sum of money that is not only used to pay for the goods themselves according to the value stated in the invoice but also for shipping, installation, intermediary, reverse name, and so on. The total money spent to obtain the fixed assets is referred to as acquisition cost (Ernawati, 2014: 56-85).

Expenditures for fixed assets after the acquisition can be categorized:

1) Capital expenditures are costs incurred to obtain fixed assets, increase operational efficiency and productive capacity of fixed assets, and extend the useful life of fixed assets. These costs are usually incurred in large amounts (material) but do not often occur;

2) revenue expenditure is costs that will only benefit in the current period, so these costs will not be capitalized as fixed assets in the balance but will be directly charged as an expense in the current year's income statement where these costs occur (incurred) (Hery, 2017).

Measurement after initial recognition, the company can choose the cost model or revaluation model as its accounting policy and apply the policy to all fixed assets in the same group, namely:

1) Cost Model Once recognized as assets, fixed assets are recorded at cost less acquisition accumulated depreciation and accumulated impairment losses;

2) Revaluation Models Once recognized as assets, fixed assets whose fair value can be measured reliably must be recorded at the amount of revaluation, that is, the fair

value at the revaluation date less accumulated depreciation and accumulated impairment losses that occur after the revaluation date (IAI, 2013).

The Depreciation method is classified into five, namely the straight-line method; declining balance method; (3) the number of years method; the unit production method, and the machine working hour method. The straight-line method assumes depreciation expense is allocated based on the passage of time, in the same amount, over the useful life of the fixed assets using the calculation formula:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Usefull Life}}$$

The declining balance method assumes that the depreciation expense is allocated and is considered to be declining over the years. The declining loading is based on the assumption that as it gets older, the capacity of fixed assets to provide services will also decrease, with the calculation:

$$\{(100\% : \text{Useful Life})\} \text{ x Cost}$$

The number of years method assumes the depreciation expense is allocated and results in the same depreciation schedule as the declining balance method. The amount of depreciation will decrease from year to year with the calculation formula:

$$= \frac{n\,(1+n)}{2}$$

$$n = \text{usefull life}$$

$$\text{Depreciation} = \frac{n\,(1+n)}{2} \text{ x Depreciation Base}$$

The production unit method assumes the depreciation expense is allocated based on the estimated benefits seen from the production capacity that has been generated. The production capacity itself can be expressed in terms of production units, usage hours, usage kilometers, or other units of activity with the calculation formula:

$$\text{Deprecitation Rate} = \frac{\text{Production Outcome}}{\text{Outcome during usefull life}}$$

The machine hours method assumes that depreciation expense is allocated based on working hours that can be achieved in the relevant period. This method is basically the same as the unit production method, but the number of production units is replaced by how many hours the machine works during the economic life (Soemarso, 2005: 20).

Disposal of fixed assets is to state that the carrying amount of a fixed asset is derecognized upon disposal or when there is no future economic benefit expected from the use or disposal. Gains or losses arising from derecognition of fixed assets are included in profit or loss when the assets are derecognized (except SFAS 30: Leases require different treatment in sale and leaseback transactions). Profits may not be classified as revenue. Termination and disposal of fixed assets can be done utilizing Sales, Forced Conversions and Disposal (Sadondang et al., 2015: 1-14).

This research background several case studies regarding the application of SFAS 16 on Fixed Assets which aims to examine whether PT. Pelayaran Liba Marindo Tanjung Pinang which applies the recording of the utilization of fixed assets, where the results of the study stated that the company in the initial measurement was not in accordance with SFAS No. 16, where costs incurred in connection with the acquisition of fixed assets until they were ready for use, were not capitalized as the acquisition price of fixed assets concerned, but only for some of its fixed assets purchased in cash. All costs after acquisition are recorded by the company as expenses in the period they are incurred. on depreciation, the company uses its own policy and on presentation, fixed assets are not recorded separately between the acquisition value and the accumulated depreciation (Ernawati, 2014: 56-85).

Furthermore, to find out how to treat Fixed Asset Accounting according to SFAS No.16 (Revised 2011) at Pancaran Kasih Manado Hospital to determine the treatment at the time of recognition, expenses after recognition, measurement, depreciation, disposal, and disclosure of fixed assets, where the results of the study present that accounting treatment for recognition, expenditure, depreciation, and termination and disposal of fixed assets under SFAS No.16, while the measurement of fixed assets and the presentation and disclosure of fixed assets applied has not been under the provisions contained in SFAS No.16 (Revised 2011) (Sadondang et al., 2015: 1-14).

Based on the background, theoretical review, and the results of prior studies above, the research model is formulated as follows:

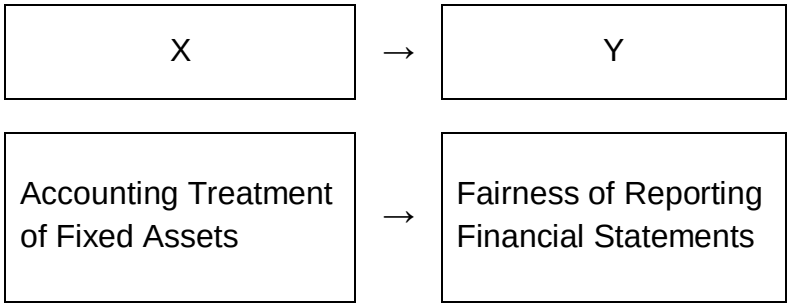


Fig. 1. Research Model

This framework is computed into the following hypothesis:

H0: There is no positive relationship with the Accounting Treatment of Fixed Assets to the Fairness of Reporting Financial Statements at 30 firms in the sector of printing services in Central Jakarta.

Ha: There is a positive relationship between the positive the Accounting Treatment of Fixed Assets to the Fairness of Reporting Financial Statements at 30 firms in the sector of printing services in Central Jakarta.

**Material and Methods**

This research is an associative type, that is a type of research with a theory-building that functions to explain, predict and control a phenomenon so that it can know the relationship between two or more variables (Sugiyono, 2016: 21). This research uses a quantitative approach, which is a series of observations or measurements of the results using primary data in the form of a survey of respondents. This research was conducted at thirty Printing Services in the Central Jakarta of Indonesia from July 2015 until August 2015.

The Population is a region that is generalized to subjects or objects that have

certain qualities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2016: 117; BDO, 2018; IAS 16 – Property, Plant and Equipment, 2003). Samples are part of the characteristics and numbers possessed by the population (118).

The determination of the sample in this study uses the convenience sampling method because of the limited cost, time, and effort in taking samples involving 60 percent, namely thirty printing services in the Central Jakarta area. The data sources of this study include primary data that is data obtained by filling out questionnaires at Printing Service firms in 2015. The operationalization of the research variables is formulated by Table 1.

Table 1. Operationalization of Variables

| Variables | Measurements | |
|---|---|---|
| | Dimension | Indicators |
| Accounting Treatment of Fixed Assets (X) | Four type of major expenditures | - Addition<br>- Repair dan Replacement<br>- Cost-of Repreparation and Re-Installation<br>- Reparation Costs |
| Fairness of Reporting Financial Statements (Y) | Fairness Analysis of the Financial Statements | - Standar Formats<br>- Summary of the process of recording financial transactions<br>- The results of reflection on transactions that occur within the company<br>- Users of financial statements<br>- Financial statement information<br>- Making financial statements for each company<br>- Balance Sheet<br>- Preparation of financial statements<br>- Recording and recognition of fixed assets and depreciation<br>- The fairness of the reporting financial statements following accounting principles |
| Source: Kieso et al., 2013; Mulyadi, 2014) | | |

Data analysis techniques using the SPSS for Windows Version 22.00 program through the following stages:

1) Descriptive statistics based on the distribution of respondents' answers;

2) Correlation analysis using the Spearman's Rho approach;

3) Hypothesis testing through simple regression analysis with equations, by the following equation:

$$Y = a + bX$$

Ho is rejected and Ha is accepted, if t-test > t-table (partial test) and F-test > F-table (simultaneous test).

**Results**

Analysis of the data description of the relationship between the Accounting Treatmen of Fixed Asset (X) and The Fairness of Reporting Financial Statements (Y) of thirty Printing Services companies in the Central Jakarta Region selected in the determination of the sample (Table 2).

Table 2. Descriptive Statistics: Accounting Treatment of Fixed Assets (X)

| Dimension | Indicators | Average of Respondent's Answer (%) | | | |
|---|---|---|---|---|---|
| | | Very Disagree and Disagree | Neutral | Agree | Very Agree |
| Addition | 1. Tangible assets that are owned for use in the production or supply of goods or services to be repurchased to other parties, or for administrative purposes and are expected to be used for more than one period. | 0 | 0 | 20 | 80 |
| | 2. The main characteristics of tangible fixed assets are three, i.e. purchased for non-resale use, in physical form, and having benefits or economic life of more than one year. | 0 | 10 | 36.7 | 53,3 |
| | 3. Fixed assets in the company are divided into two namely fixed assets with a limited and unlimited life. | 0 | 10 | 50 | 40 |
| | 4. The acquisition price of a company's fixed assets is the amount of money that must be spent by the company to pay the fixed assets themselves following the value listed on the invoice and also for shipping, installation, intermediary, reverse name, and so on. | 0 | 0 | 63.3 | 36.7 |
| Repair and Replace-ment | 5. Tangible assets that are owned for use in the production or supply of goods or services to be repurchased to other parties, or for administrative purposes and are expected to be used for more than one period. | 0 | 6.7 | 53.3 | 40 |
| Cost-of Reprepar ation and Re-Insta-llation | 6. Initial measurement, fixed assets must be measured at cost and after that, the company can choose the cost model or revaluation model as its accounting policy. | 0 | 6.7 | 83.3 | 10 |
| | 7. Three factors need to be considered in determining the amount of depreciation expense for each period, including the acquisition price, the residual value and the estimated life. | 0 | 0 | 10 | 90 |

| | | | | | |
|---|---|---|---|---|---|
| | 8. Depreciation is a decrease in the value of the benefit over a period of fixed assets. | 0 | 3.4 | 13.3 | 83,3 |
| Reparation Costs | 9. The carrying amount of a fixed asset is derecognized upon disposal or when there are no further future economic benefits expected from its use or disposal. | 0 | 0 | 23.3 | 76,7 |
| | 10. Termination and disposal of fixed assets can be done by way of sale, forced conversion, and disposal. | 0 | 0 | 36.7 | 63,3 |
| (χ) Accounting Treatment of Fixed Assets | | 0 | 3.68 | 38.99 | 57.33 |
| Source: Output form SPSS 22.00 (2017) | | | | | |

Based on the descriptive statistical results of the Accounting Treatment of Fixed Assets variable through ten indicators, it can be seen that the average value of respondents' answers on the category of answer interval strongly disagree and disagree at 0 percent, 3.68 percent answers doubtful, 38.99 percent were in the category of agreed intervals and 57.33 percent strongly agreed.

Table 3. Descriptive Statistics: The Fairness of Reporting Financial Statements (Y)

| Dimension | Indicators | Average of Respondent's Answer (%) | | | |
|---|---|---|---|---|---|
| | | Very Disagree and Disagree | Neutral | Agree | Very Agree |
| Standar Formats | 1. Financial statements are the main way with standard formats to communicate financial information to outside parties. | 0 | 6.7 | 10 | 83.3 |
| Summary of the Process of Recording Financial Trans-actions | 2. Financial statements are a summary of the process of recording financial transactions that occur during a particular financial year. | 0 | 3.3 | 10 | 86.7 |
| The Results of Reflection on Transactions that Occur within the Company | 3. Financial statements are the result of the reflection of the many transactions that occur in the company. | 0 | 6.7 | 16.6 | 76.7 |
| Users of Financial Statements | 4. Financial statements users consist of two groups, namely internal users, i.e. the management and external users consist of investors and potential investors, creditors, suppliers, and other parties. | 0 | 6.7 | 53.3 | 40 |

| | | | | | |
|---|---|---|---|---|---|
| Financial Statements Information | 5. Financial statement information is needed by investors, among others, to invest in these companies and also dividends to be paid. | 0 | 3.3 | 50 | 46.7 |
| Making Financial Statements for each Company | 6. Each company should make a main financial statement consisting of: balance sheet, income statement, statement of retained earnings, cash flow statement, and notes to the financial statements. | 0 | 3.3 | 70 | 26.7 |
| Balance Sheet | 7. A balance sheet is a financial statement that systematically presents the assets, debts and own capital of a company on a certain date. | 0 | 0 | 26.7 | 73.3 |
| Preparation of Financial Statements | 8. The financial statements are prepared to present reliable information about the financial position and addition of the company's net worth. | 0 | 0 | 43.3 | 56.7 |
| Recording and Recognition of Fixed Assets and Depreciation | 9. Fixed assets on the balance sheet are recorded and recognized at book value, that is, the acquisition cost of the fixed assets is reduced by the accumulated depreciation of fixed assets. | 0 | 3.3 | 66.7 | 30 |
| The Fairness of the Reporting Financial Statements following Accounting Principles | 10. The fairness of the preparation of the financial statements is based on the suitability of the preparation of the financial statements with generally accepted accounting principles. | 0 | 0 | 10 | 90 |
| ($\chi$) The Fairness of Reporting Financial Statements | | 0 | 2.66 | 31.66 | 65.68 |
| Source: Output form SPSS 22.00 (2017) | | | | | |

Based on the descriptive statistical results of the Fairness of Reporting Financial Statements variable through ten indicators, it can be seen that the average value of respondents' answers on the category of answer interval strongly disagree and disagree at 0 percent, 2.66 percent answers doubtful, 31.66 percent were in the category of agreed intervals and 65.68 percent strongly agreed.

Table 4. Spearman Rho's: Test Results

| Correlations | | |
|---|---|---|
| | Accounting Treatment of Fixed Assets | Fairness of Reporting Financial Statements |

| | | | |
|---|---|---|---|
| Accounting Treatment of Fixed Assets | Pearson Correlation | 1 | .366* |
| | Sig. (2-tailed) | | .047 |
| | N | 30 | 30 |
| Fairness of Reporting Financial Statements | Pearson Correlation | .366* | 1 |
| | Sig. (2-tailed) | .047 | |
| | N | 30 | 30 |
| *. Correlation is significant at the 0.05 level (2-tailed) | | | |
| Source: Output form SPSS 22.00 (2017) | | | |

The results of the analysis show that between data X (Accounting Treatment of Fixed Asset) with data Y (Fairness of Reporting Financial Statements) has an R-value or correlation of 0.366. This value means that the two variables have a weak relationship with a probability significant of 0.047, which means less than (<) 0.05. The result is that H0 is rejected and Ha is accepted, meaning that there is a significant relationship with a weak correlation between the variables of Accounting Treatment of Fixed Asset on the Fairness of Reporting Financial Statements.

Table 5. Regression Coefficients: Test Results

| Coefficients [a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 27.172 | 9.194 | | 2.955 | .006 |
| | Accounting Treatment of Fixed Assets | .421 | .202 | .366 | 2.079 | .047 |
| a. Dependent Variable: Fairness of Reporting Financial Statements | | | | | | |
| Source: Output form SPSS 22.00 (2017) | | | | | | |

Based on the results of the calculation of the regression coefficient equation that the linear regression coefficient Y = 27.172 + 0.421 X means that if the Accounting Treatment of Fixed Assets simultaneously increases one squad, the reasonableness of the Fairness of Reporting Financial Statements will increase by 0.421.

Table 6. Determinant Coefficients (R2): Test Results

| Model Summary [b] | | | | |
|---|---|---|---|---|
| Model | R | *R Square* | *Adjusted R Square* | *Std. Error of the Estimate* |
| 1 | .366[a] | .134 | .103 | 2.536 |
| a. Predictors: (Constant), Accounting Treatment of Fixed Assets | | | | |
| b. Dependent Variable: Fairness of Reporting Financial Statements | | | | |
| Source: Output form SPSS 22.00 (2017) | | | | |

Based on the results of the calculation of the correlation coefficient (R) has a score of 0.366, meaning that there is a relationship between the variable Accounting Treatment of Fixed Assets with the Fairness of Reporting Financial Statements with weak coefficient levels (intervals of 0.200 - 0.399 (Sugiyono, 2016: 242). The coefficient of determination

of 0.34 means 13.40 percent of the contribution of the effect of the Accounting Treatment of Fixed Assets on the Fairness of Reporting Financial Statements and the remaining 86.60 percent is influenced by other factors outside the research model. The standard value of the error of the estimate of 2.536 means that estimation of multiple standard errors, will be better in predicting the Fairness of Reporting Financial Statements if it has a score lower than the standard deviation of the variable Fairness of Reporting of Financial Statements (Y).

Table 7. Simultaneous (ANOVA): Test Results

| ANOVA [a] | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | dF | Mean Square | F | Sig. |
| 1 | Regression | 27.807 | 1 | 27.807 | 4.324 | .047[b] |
| | Residual | 180.059 | 28 | 6.431 | | |
| | Total | 207.867 | 29 | | | |
| a. Dependent Variable: Fairness of Reporting Financial Statements | | | | | | |
| b. Predictors: (Constant), Accounting Treatment of Fixed Assets | | | | | | |
| Source: Output form SPSS 22.00 (2017) | | | | | | |

Based on the results of the simultaneous test calculations above it is known that the score of F-statistics of 4.324 is greater than the F-table (4.195972) at a significant probability of 0.047 (< 0.05), then rejects H0 and accepts Ha. This means that this test provides a positive and significant impact on the Accounting Treatment of Fixed Assets simultaneously on the Fairness of Reporting Financial Statements.

Based on the results of the calculation of the significance of individual parameters (Table 5), the t-value of the variable Accounting Treatment of Fixed Assets (X) is 2.079 (greater than t-table = 1.701) with a significant probability of 0.047 less than alpha (0.05) then can accept Ha, there is a positive and significant influence on the Accounting Treatment of Fixed Assets in 30 Printing Services Areas in Central Jakarta Region on the Fairness of Reporting Financial Statements (Y).

**Discussion**

Descriptive statistical results on the relationship of the Accounting Treatment of Fixed Assets with the Fairness of Reporting Financial Statements yielding in an average of respondents' answers higher than 90 percent both for the variable Accounting Treatment of Fixed Assets (X) and the Fairness of Reporting Financial Statements (Y) through ten indicators (Tables 2 and 3), the use of four main types of expenditure to analyze the reasonableness of reporting financial statements, it is considered to be agreeable by the respondents surveyed. The result of simple linear regression analysis produces has a statistics of score (2.079) greater than the t-table score (1.701) and significance value (0.047) smaller than the alpha (0.05), thus rejecting H0 and accepting Ha, which means that there is a positive and significant influence of Accounting Treatment of Fixed Assets (X) on the Fairness of Reporting Financial Statements (Y). Linear regression equation Y = 27.172 + 0.421 X means that if the Accounting Treatment of Fixed Assets has increased by one squad, the Fairness of Reporting Financial Statements will increase by 42.1 percent significantly.

The results of the analysis of the simultaneous test of the Accounting Treatment of Fixed Assets for the Fairness of Reporting Financial Statements, yielding in an F-Statistics score (4.324) is greater than the F-table score (4.195972) and significance

value (0,047) smaller than the alpha 5%, thus rejecting H0 and accepting Ha, which means that there is a positive influence on the Accounting Treatment of Fixed Assets on the Fairness of Reporting Financial Statements simultaneously. The coefficient of determination is known to be 0.134 which shows that the magnitude of the contribution of the Accounting Treatment of Fixed Assets on the Fairness of Reporting Financial Statements is 13.40 percent and the remaining 86.60 percent is influenced by another factors.

## Conclusion

The conclusions of this study are as followed: a) the Accounting Treatment of Fixed Assets with the Fairness of Reporting Financial Statements results in the distribution of answers in the category of agreeing and strongly agree with an average value above 90 percent; b) the Accounting Treatment of Fixed Assets with the Fairness of Reporting Financial Statements resulted in a weak relationship that is 36,6 percent; c) the Accounting Treatment of Fixed Assets with the Fairness of Reporting Financial Statements has a positive and significant impact.

Recomendations that can be conveyed through this research are: a) accounting Treatment for Fixed Asset for the Fairness of Reporting Financial Statements in 30 Printing Services Companies in Central Jakarta Region is expected to continue to improve the recording system of fixed assets following accounting principles and provisions contained in SFAS No. 16; 2) a weak relationship with the Accounting Treatment for Fixed Asset for the Fairness of Reporting Financial Statements should be better formulated by involving other accounting cycle approaches such as the purchase cycle, inventory, and financial cycle to enrich the results in future research.

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