

## **ABSTRACT**

**Analysis Affect of the Fixed Assets Evaluation on PT Indospring Tbk.**

**by**

**FELIX PRANATA PK**

This study aims to understand the affect of the fixed assets evaluation on PT Indospring Tbk. in the matter of: (1) the affect of change method from historical cost to fair value in company fixed asset valuation, (2) the change of accounting treatment from historical cost method to fair value method, (3) the affect of change method from historical cost to fair value in case of company financial activity.

The data that used in this study is PT Indospring Tbk.'s financial report data that can be obtained in Indonesia Stock Exchange website from period 2011-2012.

The results of this study are prove that: (1) the change method from historical cost to fair value increase the company's fixed asset valuation, (2) the change method from historical cost to fair value cause the change of company accounting treatment, (3) the change method from historical cost to fair value influence the valuation of company financial ratio activity

**Keywords :** fixed assets, historical costs method, fair value method, accounting treatment, financial ratio activity.