

## **ABSTRAK**

Penentuan nilai wajar suatu aset dilakukan oleh penilai dengan menggunakan standar penilaian yang berlaku. Pendekatan biaya dilakukan dengan menentukan biaya reproduksi/pengganti baru dan besar penyusutannya yang telah terjadi dari mesin dan peralatan. Pendekatan pendapatan merupakan pendekatan penilaian dengan menentukan nilai sekarang dari manfaat/pendapatan masa depan atas suatu kepemilikan, untuk mesin dan peralatan dapat diaplikasikan apabila terdapat pasar sewa terukur dan terdistribusi. Apabila dalam suatu penilaian menggunakan lebih dari satu pendekatan penilaian maka penilai perlu melakukan rekonsiliasi dalam mengambil keputusan hasil penilaian. Rekonsiliasi biasanya melakukan averaging dan dijelaskan di dalam laporannya. Rekonsiliasi hasil penilaian rangkaian pengisian bahan bakar di Depo Lokomotif Semarang Poncol mendapatkan nilai sebesar Rp 2.045.386.212. Rekonsiliasi hasil penilaian rangkaian pengisian bahan bakar di Depo Lokomotif Jatinegara mendapatkan nilai sebesar 431.138.514. Variabel pembeda nilai wajar dari kedua lokasi Depo Lokomotif untuk mesin dan peralatan yang sama yakni dari segi biaya (biaya angkut/ongkos kirim dan biaya instalasi) dan dari segi pendapatan (gaji pegawai dan intensitas pengisian bahan bakar).

*Kata kunci : Penilaian, Mesin, Rangkaian, Pendekatan, Rekonsiliasi.*

## **ABSTRACT**

The fair value of an asset is determined by the appraiser using the applicable valuation standards. The cost approach is carried out by determining the cost of reproduction/new replacement and the amount of depreciation that has occurred from machinery and equipment. The income approach is a valuation approach by determining the present value of future benefits/income on an ownership, for machinery and equipment that can be applied if there is a scalable and distributed rental market. If in an assessment using more than one assessment

approach, the appraiser needs to reconcile in making decisions on the results of the assessment. Reconciliation usually performs averaging and is described in the report. The reconciliation of the results of the assessment of the refueling series at the Semarang Poncol Locomotive Depot received a value of Rp. 2,045,386,212. The reconciliation of the results of the assessment of the refueling series at the Jatinegara Locomotive Depot received a value of 431,138,514. The differentiating variables for the fair value of the two Locomotive Depot locations are for the same machine and equipment, namely in terms of costs (transportation/shipping costs and installation costs) and in terms of income (employee salaries and refueling intensity).

*Keywords: Assessment, Machine, Series, Approach, Reconciliation.*