

## Analisis perlakuan akuntansi surat berharga syariah negara berdasarkan PSAK 110 tentang akuntansi sukuk = Analysis on accounting treatment for Indonesian sovereign sukuk based on PSAK 110

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### Abstrak

[<b>ABSTRAK</b>

Penelitian ini bertujuan untuk menjelaskan pelaksanaan dan perlakuan akuntansi penerbitan Surat Berharga Syariah Negara, yang diterbitkan Pemerintah Indonesia. Analisis dilakukan dengan membandingkan PMK No.218 tahun 2013 yang menjadi standar pencatatan SBSN dengan PSAK 110, selanjutnya membandingkan perlakuan akuntansi SBSN dengan PSAK 110. Hasil penelitian menunjukkan bahwa terdapat perbedaan antara PMK No.218 tahun 2013 dengan PSAK 110, sehingga dalam pelaksanaan pencatatan akuntansi SBSN juga ada beberapa yang tidak sesuai dengan PSAK 110. Jadi diharapkan Pemerintah bisa menerbitkan standar baru untuk perlakuan sukuk negara, terpisah dengan standar akuntansi utang Pemerintah.

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<i><b>ABSTRACT</b>

;The aim of this study is to describe the implementation and accounting treatment for Indonesian Sovereign Sukuk issued by Government of Indonesia. This study compare between PMK No.218 tahun 2013 which became standard recording for SBSN with PSAK 110, then analyze SBSN?s accounting treatment under PSAK 110. The results showed that there are differences between PMK No.218 tahun 2013 and PSAK 110, so that there are some accounting treatments of SBSN which is not fit with PSAK 110. So, the Government ought to publish a new standard for SBSN, and distinct with Government?s debt accounting standard., The aim of this study is to describe the implementation and accounting treatment for Indonesian Sovereign Sukuk issued by Government of Indonesia. This study compare between PMK No.218 tahun 2013 which became standard recording for SBSN with PSAK 110, then analyze SBSN?s accounting treatment under PSAK 110. The results showed that there are differences between PMK No.218 tahun 2013 and PSAK 110, so that there are some accounting treatments of SBSN which is not fit with PSAK 110. So, the Government ought to publish a new standard for SBSN, and distinct with Government?s debt accounting standard.]