

Tantangan Implementasi PSAK 72 pada Era Disrupsi Teknologi dan Masa Pandemi COVID-19 terhadap Pendapatan: Studi Kasus pada Perusahaan Telekomunikasi = Challenges of Implementing PSAK 72 in the Era of Technology Disruption and the Time of the COVID-19 Pandemic on Revenue: Case Study on Telecommunication Companies

Tasya Anindya Pramesti, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20520135&lokasi=lokal>

Abstrak

Disrupsi teknologi dibarengi pandemi COVID-19 yang melanda dunia menjadi suatu kekuatan dan juga kelemahan bagi perusahaan dengan industri telekomunikasi menjadi industri penting dalam era disrupsi teknologi dan pandemi COVID-19. Namun, peningkatan pemakaian internet selama pandemi dan peningkatan loyalitas serta penurunan ketidakpuasan pelanggan yang dirasakan PT Telkom Indonesia tidak sejalan dengan adanya penurunan pendapatan dari kontrak dengan pelanggan berdasarkan PSAK 72. Menggunakan teknik pengambilan data dengan metode penelitian triangulasi melalui wawancara dan kuesioner dengan teknik analisis konten, tematik, dan konstan komparatif, wawancara yang dilakukan dengan PIC PSAK perusahaan menghasilkan bahwa penurunan pendapatan yang diakui berdasarkan PSAK 72 dikarenakan adanya penurunan pendapatan dari lini bisnis enterprise dampak dari COVID-19. Hasil ini sesuai dengan penelitian Rahayu (2020) bahwa implementasi PSAK 72 tidak berpengaruh signifikan terhadap perusahaan telekomunikasi, selain itu hasil wawancara juga mengatakan dalam pengaplikasian PSAK 72 dibutuhkan tata kelola perusahaan yang bersinergi untuk menghadapi berbagai tantangan. Selain itu, peningkatan loyalitas dan penurunan ketidakpuasan pelanggan sejalan dengan hasil kuesioner di mana pelanggan yang diwakilkan responden merasa puas dengan inovasi dan peningkatan layanan internet dibandingkan sebelum pandemi, artinya perusahaan selalu berusaha berkembang dalam era disrupsi teknologi dengan inovasi untuk menjaga loyalitas pelanggan.

.....Technological disruption coupled with the COVID-19 pandemic that has swept the world has become a strength as well as a weakness for companies with the telecommunication industry being important in the era of technological disruption and the COVID-19 pandemic. However, the increase in internet use during the pandemic and the increase in loyalty and decrease in customers felt by PT Telkom Indonesia is not in line with the decrease in revenue from contracts with customers based on PSAK 72. Using data collection techniques with triangulation research methods through interviews and questionnaires with content analysis techniques, thematic, and constant comparability, interviews conducted with the company's PSAK PIC resulted that the decrease in revenue recognized under PSAK 72 was due to a decrease in revenue from the business line as a result of COVID-19. This result is following Rahayu's research (2020) that the implementation of PSAK 72 does not have a significant effect on telecommunications companies, but the study does not cover the impact of COVID-19 and technological disruption, besides that the results of the interview also said that in the application of PSAK 72, good corporate governance is needed. synergize to face various challenges. In addition, the increase in customer loyalty and decrease in customer loyalty is in line with the results of the questionnaire where customers represented by respondents are satisfied with the innovation and improvement of internet services compared to before the pandemic, meaning that the company is always trying to develop in the era of technological disruption with innovations to maintain

customer loyalty.