

Analisis Faktor Faktor yang Berimplikasi pada Kualitas Hasil Penghitungan Kerugian Negara di Persidangan Tindak Pidana Korupsi (Studi Kasus pada Direktorat ABC) = Analysis of Factors That Have Implications on the Quality of the Results of Calculation of State Losses at the Corruption Crime Court (Case Study on ABC Directorate)

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Abstrak

Penanganan kasus korupsi di Indonesia seringkali melibatkan akuntan forensik yang berperan dalam melakukan penghitungan kerugian negara. Pada beberapa tahun terakhir, marak terjadi vonis bebas dan lepas terhadap terdakwa korupsi. Hakim menilai tidak terjadi kerugian negara, sementara akuntan forensik berkeyakinan telah terjadi kerugian negara. Di samping itu, terdapat banyak perkara korupsi dimana penetapan besaran kerugian negaranya tidak menggunakan hasil PKN akuntan forensik. Kondisi tersebut mengisyaratkan hasil PKN akuntan forensik belum sepenuhnya akurat, sehingga belum memenuhi unsur nyata dan pasti di mata hukum. Penelitian ini menggunakan pendekatan kualitatif melalui analisis dokumen dan wawancara kepada praktisi akuntan forensik, ahli konstruksi, jaksa fungsional, pakar akuntansi forensik, dan mantan hakim tindak pidana korupsi. Penelitian dilakukan menggunakan kerangka Segitiga Akuntansi Forensik sebagai kriteria ideal diterimanya hasil PKN di muka persidangan. Hasil penelitian menunjukkan terdapat dua faktor penyebab hasil PKN ditolak hakim, yaitu : (1) tidak ditemukannya niat jahat (mens rea) pada terdakwa, dan (2) hasil ahli teknis yang mendasari PKN ditolak hakim. Adapun lima faktor penyebab nilai PKN tidak digunakan dalam penetapan kerugian negara yaitu : (1) pengembalian ke kas negara/daerah, (2) pembayaran uang titipan perkara ke aparat penegak hukum, (3) dana yang telah dikeluarkan dalam pelaksanaan kegiatan, (4) lingkup kerugian terbatas pada terdakwa, dan (5) hasil ahli teknis tidak akurat. Hasil penelitian diharapkan mampu berkontribusi pada peningkatan kualitas PKN, sehingga menjadi pertimbangan hakim dalam memutus perkara korupsi dan menetapkan besaran kerugian negara.

.....Corruption case handling in Indonesia often involves forensic accountants who play a role in calculating state losses. There have been many acquittal and released sentences of corruption defendants in the last few years. The judge considered no state losses, while the forensic accountant considered there had been losses. In addition, there are many corruption cases where the determination of the number of state losses does not use PKN results numbers. This condition implies that PKN result numbers are not yet entirely accurate, so they do not meet the real and definite elements in the eyes of the law. This study uses a qualitative approach through document analysis and interviews with forensic accountants, construction experts, functional prosecutors, forensic accounting experts, and former judges for corruption. The study used the Forensic Accounting Triangle as the ideal criteria for accepting PKN results in court. The results showed that two factors caused the judge's rejection of the results of the PKN, namely: (1) no malicious intent (mens rea), and (2) the result of the technical expert that underlies the audit conclusion

rejected by the judge. Five factors caused the PKN result numbers not to be used in determining state losses, namely: (1) returns to the state/regional treasury, (2) payment of case deposits to law enforcement officials, (3) funds that have been spent in carrying out activities, (4) the scope of the loss is limited to the defendant, and (5) the result of the technical expert not accurate. The research results are expected to improve the PKN's quality to become a judge's consideration in deciding corruption cases and determining the number of state losses.