

Evaluasi Pengakuan dan Pengukuran Basis AkruaI Atas Penerimaan Negara Bukan Pajak (PNBP) Pelayanan: Studi Kasus Pada Kementerian Luar Negeri = Evaluation of Accrual-Based Recognition and Measurement of Non-Tax State Revenue Services: A Case Study of The Ministry of Foreign Affairs

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi fenomena pengakuan dan pengukuran basis akrual dengan menggunakan dokumen nota dinas Fungsi Konsuler atas PNBP pelayanan pada Kementerian Luar Negeri Republik Indonesia berdasarkan kerangka akuntabilitas publik dan cost benefit analysis. Dokumen nota dinas Fungsi Konsuler merupakan dokumen resmi yang berisi rincian penerimaan PNBP pelayanan yang dihasilkan selama rentang periode pengakuan PNBP pelayanan. Pengakuan dan pengukuran dengan menggunakan dokumen tersebut menyebabkan nilai pendapatan-LO yang disajikan dalam Laporan Keuangan menjadi over atau understated karena terdiri dari 5 (lima) frekuensi atau periode pengakuan dan pengukuran, yaitu setiap hari, setiap minggu, setiap dua minggu, setiap bulan, dan setiap tiga bulan. Unit analisis adalah 5 (lima) unit kerja Perwakilan RI. Data diperoleh melalui wawancara dan analisa dokumen. Metode analisis data menggunakan teknik deskriptif kualitatif dan content analysis. Hasil penelitian menunjukkan bahwa fenomena pengakuan dan pengukuran PNBP pelayanan berdasarkan nota dinas telah sesuai dengan SAP dikarenakan transaksi yang terjadi telah berdasarkan keterjadian dengan pertimbangan biaya dan manfaat yang terjadi di Perwakilan RI. Selain itu, perlakuan pengakuan dan pengukuran yang dilakukan telah mempertimbangkan biaya dan manfaat berupa komponen berwujud dan tidak berwujud. Komponen biaya berwujud berupa biaya mutasi pegawai dan administrasi bank, sedangkan manfaat berwujud berupa jumlah transaksi yang sedikit, keterjadian jumlah transaksi pelayanan, dan selisih penyajian nilai Pendapatan LO tidak material. Komponen biaya tidak berwujud berupa biaya waktu dan psikologis, sedangkan manfaat tidak berwujud berupa kemudahan penginputan transaksi, fleksibilitas tugas, meminimalisir risiko salah saji, serta jumlah reuiu yang sedikit.

.....This study aims to evaluate the phenomenon of recognition and measurement of accrual basis using Consular Function memorandum document on non-tax services revenue at the Ministry of Foreign Affairs of the Republic of Indonesia based on public accountability framework and cost benefit analysis. The Consular Function memorandum document is an official document that contains details of non-tax revenue generated during the period of non-tax revenue recognition. Recognition and measurement using this document causes the value of revenue-LO presented in the Financial Statements to be over or understated because it consists of 5 five frequencies, namely every day, every week, every two weeks, every month, and every three months. The unit of analysis is five Indonesia Representative mission. Data were obtained through interviews and documentation. The data analysis method uses descriptive qualitative techniques and content analysis. The results showed that the phenomenon of recognition and measurement of revenue services based on official notes was in accordance with SAP because the transactions that occurred were based on events with consideration of the costs and benefits that occurred in the Indonesia Representative mission. In addition, the recognition and measurement treatment carried out has considered the costs and

benefits in the form of tangible and intangible components. The tangible cost component is in the form of mutation of employee and bank administration costs, while the tangible benefits are in the form of a small number of transactions, the occurrence of the number of service transactions, and the difference in the presentation of the LO Revenue value is not material. The intangible cost component is in the form of time and psychological costs, while the intangible benefits are in the form of ease of inputting transactions, flexibility of tasks, minimizing the risk of misstatement, and smaller number of reviews.