

Tinjauan Yuridis Terhadap Penagihan, Penghapusbukuan, dan Penghapustagihan Piutang Lembaga Pembiayaan Ekspor Indonesia = Juridical Review on Collection, Write-off of Account, and Write-off of Receivables from Indonesian Export Financing Agency

Matondang, Hermanus, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920537320&lokasi=lokal>

Abstrak

Tesis ini membahas mengenai penagihan, penghapusbukuan, dan penghapustagihan piutang Lembaga Pembiayaan Ekspor Indonesia (LPEI). Piutang LPEI merupakan hak yang harus dibayarkan kepada LPEI. LPEI telah banyak menyalurkan pembiayaan dalam rangka mendukung program ekspor nasional. Namun demikian, piutang yang berupa pembiayaan bermasalah LPEI (kurang lancar, diragukan, dan macet) sejak tahun 2014 s.d. 2020 terus meningkat, bahkan di tahun 2020 piutang macet LPEI telah mencapai lebih dari 18 triliun rupiah. Sementara itu, pengaturan mengenai piutang dalam Undang-Undang Nomor 2 Tahun 2009 hanya mengatur mengenai syarat piutang yang dapat dihapusbukukan, syarat mengenai piutang yang dapat dihapustagihkan, kewenangan penghapusbukuan, dan kewenangan penghapustagihan serta mengamankan pengaturan lebih lanjut mengenai penghapusbukuan dan penghapustagihan dimaksud dengan Peraturan Menteri Keuangan. Dengan metode normatif-empiris, penelitian ini bertujuan untuk menganalisa dan mengetahui mengenai pengaturan mengenai penagihan, penghapusbukuan, dan penghapustagihan piutang LPEI serta untuk menganalisa dan mengetahui mengenai pelaksanaan penagihan, penghapusbukuan dan penghapustagihan piutang tersebut oleh LPEI.

.....This thesis discusses the collection, write-off of account, and write-off of Indonesian Export Financing Agency (LPEI) receivables. LPEI's receivables are rights that must be paid to LPEI. LPEI has disbursed a lot of financing in order to support the national export program. However, debt in the form of non-performing financing from LPEI (substandard, doubtful, and loss) since 2014 to 2020 continues to increase, even in 2020 LPEI's non-performing loans have reached more than 18 trillion rupiahs. Meanwhile, the regulation on receivables in Law Number 2 of 2009 only regulates the terms of write off of account receivable, write-off of receiveables, the authority to write off of account, the authority to write-off of receivables and the mandate further provisions regarding write-offs account and write-offs as referred to in the Regulation of the Minister of Finance. By using the normative-empirical method, this study aims to analyze and find out about the arrangements regarding the collection, write-off of account, and write-off of LPEI's receivables as well as to analyze and determine the implementation of the collection, write-off of account, and write-off of LPEI's receiveables.