

Analisis Perlakuan Akuntansi atas Koleksi Bahan Pustaka sebagai Barang Milik Negara (Studi Kasus pada Politeknik Keuangan Negara STAN) = Analysis of the Accounting Treatment of Library Collections as State-Owned Assets (Case Study at Polytechnic of State Finance STAN)

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Abstrak

Penelitian ini bertujuan untuk menganalisis perlakuan akuntansi atas koleksi bahan pustaka yang termasuk barang milik negara di Politeknik Keuangan Negara STAN berdasarkan PSAP 7 dan Bultek SAP No. 15. Selain itu, penelitian ini menganalisis perbandingan akuntansi atas koleksi bahan pustaka berdasarkan PSAP 7 dan *Guidance Notes No. 2 Accounting for Library* berbasis IPSAS. Metode penelitian yang digunakan adalah studi kasus dengan pendekatan deskriptif kualitatif melalui observasi lapangan dan wawancara. Sumber data yang diperoleh adalah data primer berupa hasil observasi dan wawancara dengan pegawai PKN STAN Kementerian Keuangan, serta data sekunder berupa laporan keuangan dan dokumen bukti perlakuan akuntansi pada koleksi bahan pustaka/monografi. Hasil penelitian menunjukkan bahwa PKN STAN telah menerapkan akuntansi atas koleksi bahan pustaka sesuai dengan PSAP 7 dan Bultek SAP No. 15. Namun, terdapat perbedaan pencatatan transaksi oleh pihak yang mengelola BMN dan pihak perpustakaan. Di samping itu, koleksi bahan pustaka/monografi belum diungkapkan secara lengkap dalam laporan keuangan. Penelitian ini memberikan usulan pedoman akuntansi dengan mengadopsi *Guidance Notes No. 2 Accounting for Library* karena sudah mengatur klasifikasi, metode penyusutan, dan nilai kapitalisasi yang belum diatur pada PSAP 7.

.....This study aims to analyze the accounting treatment of library collections which include State-owned assets at the Polytechnic Of State Finance STAN based on PSAP 7 and Bultek SAP No. 15. This study analyzes comparative accounting for library collections based on PSAP 7 and *Guidance Notes No. 2 Accounting for Library* based on IPSAS. The research method used is a case study with a qualitative descriptive approach through field observations and interviews. The data sources obtained were primary data in the form of observations and interviews with PKN STAN employees of the Ministry of Finance, as well as secondary data in the form of financial reports and documents proving accounting treatment in library collections/monographs. The analysis results show that PKN STAN has implemented accounting for library material collections in accordance with PSAP 7 and Bultek SAP No. 15. However, there are differences in recording transactions by those who manage State-owned assets and the library. In addition, the library collections/monographs has not been fully disclosed in the financial reports. This research provides proposed accounting guidelines by adopting *Guidance Notes No. 2 Accounting for Libraries* because it regulates classification, depreciation methods, and capitalization values which have not been regulated in PSAP 7.