

Analisis Penerapan PSAP Nomor 16 Tentang Perjanjian Konsesi Jasa - Pemberi Konsesi di Direktorat Jenderal Bina Marga = Analysis of the Implementation of Government Accounting Standards Statements (PSAP) Number 16 concerning Service Concession Agreements - Grantor at the Directorate General of Highways (Direktorat Jenderal Bina Marga)

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Abstrak

Penelitian ini bertujuan untuk menganalisis dampak penerapan Pernyataan Standar Akuntansi Pemerintah (PSAP) Nomor 16 tentang Perjanjian Konsesi Jasa – Pemberi Konsesi di Direktorat Jenderal Bina Marga. Penelitian ini menerapkan metodologi analisis deskriptif kualitatif, dengan sumber data yang diperoleh melalui wawancara yang diberikan kepada petugas pelaporan keuangan dan petugas BMN di Direktorat Jenderal Bina Marga. Berdasarkan hasil analisis tersebut, penelitian ini menyimpulkan bahwa penerapan akuntansi konsesi jasa telah dilakukan sesuai dengan ketentuan PSAP 16, mulai dari pengakuan, pengukuran, pengungkapan, dan dampak penerapannya. Pemerintah, dalam hal ini Direktorat Jenderal Bina Marga telah dapat mengakui aset dan kewajiban pada neraca laporan keuangan pemerintah terkait perjanjian konsesi jasa, terutama mengenai konsesi perusahaan jalan tol di Indonesia.

.....This research analyzes the impact of implementing Government Accounting Standards Statement (PSAP) Number 16 concerning Service Concession Agreements - Grantor at the Directorate General of Highways (Direktorat Jenderal Bina Marga). This research applies a qualitative descriptive analysis methodology, with data sources obtained through interviews given to financial reporting officers and state property officers at the Directorate General of Highways. Based on the results of this analysis, this research concludes that the implementation of service concession accounting has been carried out under the provisions of the Government Accounting Standards Statement, starting from recognition, measurement, disclosure, and the impact of its implementation. The government, in this case, the Directorate General of Highways, has been able to recognize assets and liabilities on the balance sheet of government financial reports related to service concession agreements, especially regarding toll road concessions in Indonesia.