

Implementasi akuntansi aset tidak berwujud di Lembaga Ilmu Pengetahuan Indonesia = Accounting implementation of intangible assets in Indonesian Institute of Sciences / Aang Nugraha Romdhona

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Abstrak

[ABSTRAK

Penelitian ini merupakan studi kasus yang bertujuan untuk menganalisis implementasi akuntansi aset tidak berwujud di LIPI, menganalisis kelemahan implementasi akuntansi aset tidak berwujud di LIPI, dan memberikan solusi untuk mengatasi kelemahan implementasi akuntansi aset tidak berwujud di LIPI.

Analisis dilakukan dengan membandingkan kondisi implementasi aset tidak berwujud di LIPI dengan Buletin Teknis Standar Akuntansi Pemerintahan Nomor 17 tentang Akuntansi Aset Tak Berwujud Berbasis Akrua. Hasil penelitian menunjukkan bahwa kelemahan implementasi aset tidak berwujud di LIPI ditemui dalam tahap pengakuan, pengukuran, pencatatan dan pengungkapan. Hasil penelitian menyarankan bahwa implementasi akuntansi aset tidak berwujud dapat diperbaiki dengan menyusun pedoman baku implementasi aset tidak berwujud di LIPI, melakukan revisi terhadap metode valuasi aset tidak berwujud berupa pembobotan angka kredit yang telah dikembangkan oleh LIPI, dan menetapkan kebijakan dalam perencanaan kegiatan penelitian dan pengembangan yang menekankan pada pentingnya perolehan aset tidak berwujud dari output kegiatan penelitian dan pengembangan.

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ABSTRACT

This research is a case study that aims to analyze the accounting implementation of intangible assets, analyze weaknesses of the accounting implementation of intangible assets, and provide solutions to overcome the accounting implementation weaknesses of intangible assets in LIPI. The analysis is done by comparing the implementation conditions of intangible assets in LIPI with the Technical Bulletin of Government Accounting Standards No. 17 about the Accrual Based accounting for Intangible Assets. The research results show that the implementation weaknesses of intangible assets at LIPI encountered in the stage of recognition, measurement, recording and disclosure. The research results suggest that the accounting implementation of intangible assets can be improved by preparing a raw guideline about the accounting implementation for intangible assets in LIPI, making revision to the intangible assets valuation method in the form of weighting the number of credits that have been developed by LIPI, and setting policies in the research and development plan activities that emphasize the importance of the acquisition for intangible assets from the output of research and

development activities, This research is a case study that aims to analyze the accounting implementation of intangible assets, analyze weaknesses of the accounting implementation of intangible assets, and provide solutions to overcome the accounting implementation weaknesses of intangible assets in LIPI. The analysis is done by comparing the implementation conditions of intangible assets in LIPI with the Technical Bulletin of Government Accounting Standards No. 17 about the Accrual Based accounting for Intangible Assets. The research results show that the implementation weaknesses of intangible assets at LIPI encountered in the stage of recognition, measurement, recording and disclosure. The research results suggest that the accounting implementation of intangible assets can be improved by preparing a raw guideline about the accounting implementation for intangible assets in LIPI, making revision to the intangible assets valuation method in the form of weighting the number of credits that have been developed by LIPI, and setting policies in the research and development plan activities that emphasize the importance of the acquisition for intangible assets from the output of research and development activities]