

# Evaluasi Proses Penerapan PSAP 16 Perjanjian Konsesi Jasa Pemberi Konsesi - Jalan Tol (Studi Kasus pada Kementerian PUPR) = Evaluation of the Implementation Process of PSAP 16 Service Concession Agreement - Grantor on Toll Roads (Case Study at the Ministry of Public Works and Housing)

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## Abstrak

Penelitian ini bertujuan mengevaluasi proses penerapan PSAP 16 Perjanjian Konsesi Jasa – Pemberi Konsesi pada jalan tol dan kendala dalam penyelenggaraan akuntansi sesuai dengan ketentuan yang berlaku. Kontrak konsesi jasa disajikan dan diungkapkan dalam laporan keuangan pemerintah sesuai dengan PSAP 16 yang mulai berlaku efektif pada tahun 2022. Penelitian ini penting dilakukan karena aset konsesi jasa khususnya jalan tol bernilai besar sehingga potensi kesalahan penyajian akuntansi dapat mempengaruhi opini Laporan Keuangan Kementerian PUPR maupun Laporan Keuangan Pemerintah Pusat. Metode penelitian yang digunakan adalah metode kualitatif melalui pendekatan studi kasus atas perjanjian konsesi jasa jalan tol pada Kementerian Pekerjaan Umum dan Perumahan Rakyat. Hasil penelitian menunjukkan terdapat kesulitan pada empat dari lima proses penerapan PSAP 16 yang dapat menjadi kendala pada penyajian PSAP 16 di laporan keuangan dan kendala tindak lanjut penyelesaian temuan pemeriksaan. Implikasi dari penelitian ini diharapkan dapat memberikan perbaikan pada proses penerapan PSAP 16 dalam mengatasi kendala penyajian nilai pada laporan keuangan dan tindak lanjut penyelesaian temuan BPK RI atas pencatatan akuntansi konsesi jasa jalan tol sesuai dengan PSAP 16 dengan pengembangan sistem akuntansi untuk pencatatan aset konsesi jasa secara terintegrasi, optimalisasi pengendalian intern untuk memisahkan porsi belanja barang dan modal, serta mekanisme pengukuran penggunaan alokasi anggaran dan penatausahaan aset konsesi jasa sehingga dapat menyajikan aset konsesi jasa sesuai substansi ekonomi.

.....This research aims to evaluate the process of implementing PSAP 16 Service Concession Agreements - Grantor on toll roads and the obstacles in implementing accounting under applicable regulations. Service concession arrangements are presented and disclosed in government financial reports under PSAP 16 which has been effective since 2022. This research is important to carry out because service concession assets, especially toll roads, have great value so the potential for accounting misstatements to occur can influence the opinion of the Ministry of Public Works and Housing's Financial Report and even the Financial Report of Central Government. The research method used is a qualitative method using a case study approach on toll road service concession agreements at the Ministry of Public Works and Housing. The research results showed that there were difficulties in four out of the five PSAP 16 implementation processes which caused several obstacles in presenting PSAP 16 in financial statements and obstacles related to completing audit findings. The implications of this research are expected to provide improvements to the process of implementing PSAP 16 in overcoming obstacles in presenting value in financial reports and follow-up to the completion of BPK RI's findings regarding accounting for toll road service concessions under PSAP 16 by developing an integrated accounting system for recording service concession assets, optimization of internal control to separate the portions of operational and capital expenditure, as well as adequate measurement mechanisms for the use of budget allocations and administration so the service concession assets can be

presented according to their economic substance.