

**ABSTRAK**

**ANALISIS PERLAKUAN AKUNTANSI DALAM PENGELOLAAN  
*HERITAGE ASSETS***

(Studi Kasus pada Museum Negeri Sonobudoyo Daerah Istimewa Yogyakarta)

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Penelitian ini bertujuan untuk menganalisis perlakuan akuntansi terhadap aset bersejarah dan kesesuaiannya dengan standar berdasarkan Lampiran I.08 Standar Akuntansi Pemerintahan Berbasis Akrua Pernyataan No. 07 Akuntansi Aset Tetap tentang Heritage Assets, terutama paragraf 65-71. Adanya penelitian mengenai aset bersejarah yang belum banyak dilakukan di Indonesia berdampak pada sulitnya analisis perlakuan akuntansi baik dari segi pengakuan, penilaian, pengungkapan pada laporan keuangan, dan kesesuaian terhadap standar akuntansi pemerintahan yang berlaku.

Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus yang berguna untuk meneliti perlakuan aset bersejarah. Obyek penelitian yang diteliti adalah Museum Negeri Sonobudoyo Daerah Istimewa Yogyakarta. Teknis analisis data memiliki 4 tahapan yang harus dilakukan, yakni pengumpulan data, reduksi data, display data, dan kesimpulan atau verifikasi. Keempat tahapan ini diharapkan mampu untuk menjawab permasalahan terkait perlakuan akuntansi aset bersejarah di Museum Negeri Sonobudoyo serta kesesuaian perlakuan akuntansi aset bersejarah dengan konsep aset dan standar yang berlaku.

Hasil dari penelitian menunjukkan bahwa terdapat kesesuaian perlakuan akuntansi dalam hal pengakuan, penilaian, dan pengungkapan dengan standar akuntansi pemerintahan berdasarkan Lampiran I.08 Standar Akuntansi Pemerintahan Berbasis Akrua Pernyataan No. 07 Akuntansi Aset Tetap tentang Heritage Assets paragraf 65-71.

**Kata kunci:** perlakuan akuntansi, pengakuan, penilaian, pengungkapan, standar akuntansi pemerintahan.

**ABSTRACT**

**ANALYSIS OF ACCOUNTING TREATMENT IN THE HERITAGE  
ASSETS MANAGEMENT**

(Case Study at Sonobudoyo State Museum Yogyakarta)

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*This study aimed to analyze accounting treatment in Heritage Assets and its conformity with the Government's Accounting Standard with Accrual Basis – Attachment I.08 Number 07 about Accounting for Fixed Assets on Heritage Assets, especially paragraph 65 until 71. Research on historic assets has not been done frequently in Indonesia which gives particular impacts on the difficulty in analyzing the accounting treatment in terms of recognition, assessment, disclosure on financial statements, and compliance with prevailing government accounting standards.*

*This research used descriptive qualitative method with case study as the approach which was useful for researching the accounting treatment on Heritage Assets. The object of this research was Sonobudoyo State Museum Yogyakarta. Four stages were done during analysis; they were data collection, data reduction, data display, and conclusions or verification. The four stages were conducted to answer the problems related to the accounting treatment of historic assets at Sonobudoyo State Museum and to find the conformity of the accounting treatment of historic assets with the concept of assets and government standards.*

*The results of the study indicated that there were conformity of accounting treatment in terms of recognition, assessment, and disclosure with Government's Accounting Standard with Accrual Basis – Attachment I.08 Number 07 about Accounting for Fixed Assets on Heritage Assets, especially paragraph 65 until 71.*

**Keywords:** *accounting treatment, recognition, assessment, disclosure, accounting standard for government.*