

INTISARI

Universitas Gadjah Mada (UGM) sebagai Perguruan Tinggi Negeri Badan Hukum (PTNBH) diwajibkan mengacu pada SK Kemenristek Dikti Nomor 379/M/KPT/2018 tanggal 5 Desember 2018 tentang Kebijakan Akuntansi Bagi PTNBH dalam Penyusunan Laporan Keuangan-nya, yaitu menerapkan SAK umum dalam pelaporannya mulai periode tahun 2020 meskipun penerapan lebih dini tahun 2019. Di samping itu, Dewan Ikatan Akuntan Indonesia sebagai penyusun standar akuntansi keuangan telah mengesahkan ISAK 35 Penyajian Laporan Keuangan Entitas Berorientasi Non-laba dan amandemen PSAK 1 Penyajian Laporan Keuangan yang mulai berlaku efektif per 01 Januari 2020. Sesuai SK Kemenristek Dikti Nomor 379/M/KPT/2018 dan pengesahan ISAK 35 oleh IAI tersebut, UGM mengimplementasikan SAK Umum dan ISAK 35 mulai periode pelaporan tahun 2020. Sebelumnya, UGM menyusun laporan keuangan berdasarkan SAK ETAP dan PSAK 45. Tujuan penelitian ini ialah untuk menganalisis implementasi SAK Umum dan ISAK 35 di Perguruan Tinggi Negeri Badan Hukum (PTNBH), khususnya di Universitas Gadjah Mada (UGM), yaitu analisis tentang tahapan proses implementasi, dampak implementasi, faktor pendorong implementasi berdasarkan teori institusional bentuk isomorfisme koersif dalam implementasi, dan teori implementasi berdasar Model Edward III.

Penelitian ini menggunakan metode deskriptif kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan dengan wawancara semi- terstruktur dan dokumentasi. Analisis data dilakukan dengan mereduksi data, menyajikan data, dan menarik kesimpulan. Hasil penelitian menunjukkan bahwa UGM melakukan kajian untuk membuat kerangka dasar penyusunan dan penyajian pelaporan keuangan dan pedoman akuntansi keuangan (KKPK) sebagai acuan dalam penyusunan laporan keuangan berdasar SAK Umum dan ISAK 35. Dampak implementasi adalah penyusunan laporan keuangan konsolidasian, perubahan judul dan komponen laporan keuangan, penambahan akun, perubahan metode pengakuan investasi terhadap entitas anak, dan dampak retrospektif akibat berlakunya PSAK 71, PSAK 72, dan PSAK 73. Implementasi tersebut diakibatkan tekanan isomorfisme koersif karena regulasi. Berdasar 4 variabel dalam Teori Model Edward III, UGM telah mengimplementasikan dengan baik berdasarkan variabel komunikasi, kecenderungan, dan struktur birokrasi, sedangkan berdasarkan variabel sumber daya, terdapat kendala dalam keterbatasan jumlah SDM dan keterbatasan pada sistem informasi.

Kata kunci: SAK Umum dan ISAK 35, PTN BH, teori institusional bentuk koersif, teori implementasi Edward III

ABSTRACT

Universitas Gadjah Mada (UGM) as a Legal Entity of State University (PTNBH) is required to refer to the Decree of the Minister of Research, Technology and Higher Education Number 379/M/KPT/2018 dated December 5, 2018 concerning accounting policies for PTNBH in preparing their financial reports, namely applying general SAK starting from the period 2020 despite its earlier implementation in 2019. In addition, Institute of Indonesian Chartered Accountants (IAI) as the setter of financial accounting standards ratified ISAK 35 Presentation of Financial Statements of Non-profit Oriented Entities and amended PSAK 1 Presentation of Financial Statements which became effective as of January 1, 2020. Following the Decree of the Ministry of Research, Technology and Higher Education Number 379/M/KPT/2018 and the ratification of ISAK 35 by IAI, UGM implemented General SAK and ISAK 35 starting from the 2020 reporting period. Previously, UGM prepared financial reporting based on SAK ETAP and PSAK 45. This research is aims to analyze the implementation of general SAK and ISAK 35 in PTNBH, especially at UGM, namely an analysis of the stages of the implementation process, the impact of implementation, the driving factors for performance based on an institutional theory of coercive isomorphism, and the view of implementation based on the Edward III's Model Theory.

This study uses qualitative descriptive method with case study approach. Data collection techniques were using semi-structured interviews and documentation. Data analysis was done by reducing data, presenting data, and drawing conclusions. The results showed that UGM conducted a study to create a basic framework for preparing and presenting financial reporting and financial accounting guidelines (KKPK) as a reference in preparing financial reports based on General SAK and ISAK 35. The impact of implementation was the preparation of consolidated financial reporting, changes to titles and components of financial statements, the addition of accounts, changes in the method of recognizing investments in subsidiaries, and retrospective impacts due to the enactment of PSAK 71, PSAK 72, and PSAK 73. The implementation was due to coercive isomorphism pressure due to regulation. Based on the four variables in Edward III's Model Theory, UGM has implemented it well based on the variables of communication, disposition, and bureaucratic structure. Meanwhile, based on the resource variable, there are constraints in the limited number of human resources and limitations in information systems.

Keywords: General SAK and ISAK 35, PTN BH, Institutional Theory of Coercive Isomorphism, Edward III Model Theory