

INTISARI

Latar Belakang: Pelibatan akuntan publik dalam proses perizinan usaha pertambangan melalui PP No. 25 Tahun 2024, khususnya Pasal 22 ayat (4a), menimbulkan kebingungan terkait bentuk dan fungsi surat keterangan yang diwajibkan bagi pemohon Izin Usaha Pertambangan (IUP). Regulasi tersebut tidak menjelaskan secara rinci format, ruang lingkup, maupun dasar profesional yang dapat dijadikan acuan, sehingga memunculkan beragam interpretasi di kalangan praktisi. Ketidakjelasan ini menciptakan governance gap, yaitu jarak antara tuntutan normatif kebijakan dan ketiadaan perangkat teknis yang mendukung pelaksanaannya secara konsisten. Perbedaan persepsi dan kapasitas interpretasi antar Kantor Akuntan Publik (KAP) mencerminkan dinamika agensi dalam merespons struktur kebijakan yang multitafsir, serta mengindikasikan adanya ketegangan antara regulasi ideal dan praktik profesional di lapangan.

Tujuan: Penelitian ini bertujuan untuk mengeksplorasi pandangan akuntan publik terhadap implementasi PP No. 25 Tahun 2024, khususnya terkait kesiapan memberikan layanan audit due diligence, interpretasi terhadap bentuk surat keterangan, serta kontribusi profesi dalam kebijakan publik. Studi ini dianalisis melalui perspektif teori legitimasi dan pendekatan realisme kritis non-ideal.

Metode: Penelitian menggunakan pendekatan kualitatif interpretatif dengan kerangka realisme kritis. Data dikumpulkan melalui wawancara semi-terstruktur terhadap delapan akuntan publik yang dipilih secara purposive snowball berdasarkan posisi strategis (partner, kepala cabang, akademisi). Analisis dilakukan secara tematik reflektif dengan bantuan perangkat lunak NVivo 15.

Hasil: Ditemukan variasi pandangan akuntan publik terkait bentuk surat keterangan, antara lain sebagai audit due diligence, audit umum, atau agreed-upon procedures. Terlepas dari perbedaan interpretasi, mayoritas menunjukkan komitmen profesional dan kesiapan kelembagaan. Ketidakjelasan regulasi dan ketiadaan pedoman teknis menjadi tantangan utama. Dalam kerangka legitimasi, akuntan publik berupaya menjaga kepercayaan publik dan regulator, meskipun dihadapkan pada dilema antara peran administratif dan independensi profesi.

Kesimpulan: Akuntan publik tidak bersikap homogen dalam memahami dan merespons PP No. 25 Tahun 2024. Temuan ini menegaskan adanya ketegangan antara struktur kebijakan yang multitafsir dan kondisi praktik profesional yang tidak ideal. Melalui pendekatan realisme kritis non-ideal, penelitian ini memperlihatkan bahwa respons akuntan publik lebih mencerminkan upaya reproduksi struktur yang ada, dengan potensi terbatas untuk mendorong perubahan struktural dalam praktik perizinan sektor pertambangan.

Kata Kunci : Pandangan Akuntan Publik, Analisis Kritis, PP 25 Tahun 2024

ABSTRACT

Background: *The involvement of public accountants in the mining business licensing process through Government Regulation (PP) No. 25 of 2024, particularly Article 22 paragraph (4a), has created confusion regarding the form and function of the certificate required for applicants of Mining Business Licenses (IUP). The regulation does not provide detailed explanations regarding the format, scope, or professional basis that could serve as a reference, thereby generating diverse interpretations among practitioners. This lack of clarity creates a governance gap, namely a gap between the normative demands of policy and the absence of technical instruments to support its consistent implementation. Differences in perception and interpretive capacity among Public Accounting Firms (KAP) reflect agency dynamics in responding to multi-interpretable policy structures, as well as indicating tensions between ideal regulation and professional practice in the field.*

Objective: *This study aims to explore public accountants' perspectives on the implementation of PP No. 25 of 2024, particularly regarding their readiness to provide audit due diligence services, interpretations of the certificate format, and the profession's contribution to public policy. The study is analyzed through the lens of legitimacy theory and a non-ideal critical realism approach.*

Method: *The research employed a qualitative interpretive approach within a critical realism framework. Data were collected through semi-structured interviews with eight public accountants selected using purposive snowball sampling based on strategic positions (partners, branch heads, academics). Thematic reflective analysis was carried out with the assistance of NVivo 15 software.*

Results: *The study found varying views among public accountants regarding the form of the certificate, including interpretations as audit due diligence, general audit, or agreed-upon procedures. Despite these differing interpretations, most demonstrated professional commitment and institutional readiness. The main challenges identified are regulatory ambiguity and the absence of technical guidelines. Within the framework of legitimacy, public accountants strive to maintain public and regulatory trust, although they face dilemmas between administrative roles and professional independence.*

Conclusion: *Public accountants do not exhibit homogeneous perspectives in understanding and responding to PP No. 25 of 2024. These findings highlight the tension between multi-interpretable policy structures and non-ideal professional practice conditions. Through a non-ideal critical realism approach, the study shows that public accountants' responses tend to reproduce existing structures, with limited potential to drive structural change in licensing practices within the mining sector.*

Keywords : *Public Accountants' Perspectives, Critical Analysis, PP No. 25 of 2024*