

ACCOUNTATION TREATMENT FOR HISTORICAL ASSETS (Phenomenology Study in Management of Pari Temples)

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Abstract. *This research is conducted to find out how the accounting treatment of the Heritage Assets Candi Pari, how the assets is recognized, recorded, and reported in the financial statements using phenomenological view point. The research data was collected by the Researcher in 3 (three) procedures, first, the Researcher doing interviews with informants or sources of the relevant departement or manager of Candi Pari namely the Balai Pelestarian Cagar Budaya, Jawa Timur (BPCB), second, is checking documents of the Heritage Assets Candi Pari, how it's recognized, as what, recorded, until how the value of Heritage Assets is, and the last data searching. Methods of data analysis in research is divided into 3 stages. The first stage, data reduction, selection process, concentration, attention, abstraction and transforming the raw data from the field, second is the data display, presents data in the narrative and tabels form to explain the phenomenon under study and the last, is the conclusion. The results of this study is the recognition of the BPCB Jawa Timur is that Candi Pari is recorded as plant asset and Candi Pari is deliberate without value, so the Heritage Assets can not be traded. The value of this recording is in conformity with PSAP number 07 of 2010 section 69 that Heritage Assets must be recorded in the number of units without value.*

Keywords - Heritage Assets; Recognition; Recording; Assessment; Candi Pari; BPCB Jawa Timur

I. Introduction

The historic building is one of the historic buildings which is a historic asset for the government. Research on historic assets has been done quite a lot, especially abroad. But in Indonesia there is still very little research on historic assets. This is because there are still a lot of confusing things from historic assets, especially the problem of the most appropriate accounting treatment for historic assets.

Accounting for heritage assets is one of the issues that is still being debated. There are many definitions that describe the nature of historic assets. However, until now there is still no definitive legal definition regarding historic assets.

Historic assets are quite unique assets because these assets have a variety of ways of acquiring, not only through development but also purchases, donations, inheritance, booty, or confiscation. The government often has difficulty in monitoring financial management in the accountability of various potential historical assets. The obstacles are in the central government policy which does not require local governments to present historic assets in the Financial Position Report. This research is considered important because it can provide clarity about accounting standards for historic assets that should be applied by Candi Pari.

Heritage assets are also assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained to contribute ideologically to science and culture explaining that historic assets consist of several types including historical buildings, monuments, archeology cycle, conservation area, and artwork (Barton, A. D. 2000).

Historic assets are one of the assets protected by the state. These assets are very valuable for a nation because historic assets are a manifestation of culture, history and identity for the nation itself. Not only the economic value that can be generated from these assets, but also the values contained in them such as the values of art, culture, history, education, knowledge and others that must be preserved and maintained for sustainability (Agustini, Asia Tri. 2011).

The issue of historic assets in the recognition stage is that there is still debate over the classification of historic assets as assets or liabilities in the balance sheet. A number of national and international accounting standards councils (for example IPSASB, Australia AASB, New Zealand FRSAB, United Kingdom ASB and PSAP) agree that historical assets are assets included in the balance sheet to improve the quality of the information reported (Agustini, Asia Tri. 2011). Historical assets can not be described as financial assets and do not meet the requirements to be recognized as assets. Heritage assets are not assets, either in terms of conventional accounting or in conversion terms. It would be more appropriate to clarify these historic assets as obligations or only as facilities and present separately.

The next problem is the stage of assessing historic assets, each country has its own valuation method in accordance with the conditions and situations in each country, and for these assets national and international accounting

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standards do not yet have a standard for valuation methods of historic assets that can be used universally or overall (Agustini, Asia Tri. 2011). Problems with historic assets are also found in disclosures. This stage is the most important stage, because as managers and maintainers of historic assets the government must present financial statements for transparency and accountability for the benefits they obtain from historic assets (Barton, A. D. 2000).

In addition, disclosures are made to see the performance of the government on historic assets such as income and expenses incurred for historic assets (Ouda, Hassan A.G. 2014).

Research on accounting for historic assets has not been done much in Indonesia. This happened because due to limited information resources the notion of "taboo" mixed history with economic matters for some historians and archeologists in Indonesia (Angraini, Fauziah. 2014). In the study, the study concluded that at the stage of recognition of historic assets the Indonesian government should treat the same between non-operational historic assets and operational historical assets, which are recognized as fixed assets in financial statements (Agustini, Asia Tri. 2011).

Other research was conducted in New Zealand. In this study, Wild criticized the political ideology and practice of the NPM (New Public Management) model, and reviewed the assumption that private sector financial statements based on GAAP can be applied to public and non-profit benefits such as HCA (Heritage, Cultural and Community Assets) and propose models alternative reporting based on a set of cultures rather than economic values for reporting HCA (Wild, Susan. 2013)

From the various data obtained above, it can be concluded that historic assets are fixed assets with an age that cannot be determined which are owned or controlled by the government so that they must be protected, because they have artistic, cultural, historical, educational, knowledge and unique characteristics in them. .

This study focused on the accounting treatment set for historic assets in Indonesia both in terms of recognition, valuation, presentation and disclosure of financial statements. This study uses a qualitative method with a phenomenological approach.

Pari Temple was chosen as the object of research because Candi Pari is one of the historical assets in Indonesia, one of the cultural reserves that can be said to be intact until now. In addition, Candi Pari has a unique architecture in Pari Temple consisting of temple feet, temple bodies, temple chambers and temple roofs. Overall made of bricks there are only a few parts made of andesite. The foot of the temple consists of two parts, the first part has four squares, has two entrances to the chamber with the north and south north direction. Things like this have never been found in East Javanese architecture. The foot of the second temple is square with a length of 10 m and a width of 10 m with a height of 1.95 m. On one side there are stairs going up to the booth, this staircase has been renovated by BP3 East Java. The temple body is square while the entrance of the temple is rectangular, and Candi Pari is also the center of tourism in the Sidoarjo area. Administratively Pari Temple is located in Pari Village, Porong District, Sidoarjo Regency.

A. Accounting

Accounting can be defined in terms of accounting as art, science, technology can even be defined based on other perspectives. One of them is accounting can be defined as a process. Accounting is a process of identifying, measuring, recording and reporting economic transactions from an organization or entity for the occurrence of an information in the context of decision making (Halim, Kusufi. 2014)

Accounting is also a communication tool that can be utilized by interested parties in making policies. The parties interested in the use of information are internal parties and external parties. Internal parties are organizational managers, while external parties are shareholders, creditors, and the government.

B. Asset

Historical assets are economic resources that are controlled and / or owned by the government as a result of past events and from economic and / or social benefits in the future are expected to be obtained, both by the government and society, and can be measured in units of money, including sources non-financial resources needed to provide public clothing for the general public and resources maintained for historical and cultural reasons (PSAP. 2010)

An asset is an economic sacrifice made by a company or entity with the aim of gaining profit in the future, from several definitions of the asset, some characteristics of the asset can be deduced, namely:

- a. Assets are resources that are controlled by an entity, either owned or;
- b. Controlled by entity
- c. Assets have economic benefits in the future, and
- d. Is the result of past transactions or events.

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C. Historical assets

Historic assets are one of the assets of the public sector that experiences a diversity of concepts, terminology, and classification. Some authors refer to historical assets as community assets. Although not all community assets are historic assets (Pallot, J. 1992).

There are many definitions that describe historical assets, which makes the different criteria that will be used in determining the definition of historic assets. Just as the criteria used to regulate (property, plant and equipment) state that some assets are described as historical assets because of their culture, environmental significance or history (IPSAS. 2020). "Some assets remain explained as historic assets due to cultural, environmental and historical interests. Examples of historic assets are historical buildings, monuments, archaeological sites such as temples and work of art " (PSAP. 2010).

D. Characteristics of historic assets

SAP in PSAP Number 07 of 2010 the characteristics of historic assets are as follows:

- a. Cultural, environmental, educational, and historical values cannot be fully symbolized by financial values based on market prices.
- b. Regulations and applicable laws prohibit or strictly limit their release for sale.
- c. It is not easy to replace and the value will continue to increase during the run even though the physical condition decreases.
- d. It is difficult to estimate the useful life. For some cases it can reach several years.

In contrast to opinions expressing that historic assets have several aspects that distinguish them from other assets [10], including:

- a. Cultural, environmental, educational and historical values contained in assets are not fully reflected in monetary terms.
- b. There are difficulties in defining book values based on market prices that fully reflect the values of art, culture, environment, education and history.
- c. There are legal restrictions and restrictions according to the law for sales problems.
- d. The existence of assets is irreplaceable and the value of assets makes it possible to increase over time, even though asset conditions deteriorate.
- e. There are difficulties in estimating the useful life that is unlimited, and in some cases it cannot even be defined.
- f. These assets are protected, maintained and maintained,

From some characteristics of historic assets, it can be concluded that there are several characteristics of fixed assets that we cannot find in the characteristics of historic assets. Because historic assets have a wide enough scope, before we determine the price we must know the use of historic assets themselves. In fixed assets there is a charge attached to the object so that the young determines how much rupiah is contained in the fixed asset. The use of several methods can be used to assess the value of the rupiah value of the fixed asset. But it is not the case with historic assets, the housing that is attached is very difficult to trace. This is what requires special treatment of historic assets. The use of historic assets and the time of acquiring historic assets will affect the treatment of asset recognition in financial statements. Because the boarding house will also affect the attributes that will be displayed in the financial statements.

E. Types of historic assets

The use of historic assets will affect the measurement and assessment of historic assets themselves. Although an item in a historic asset meets the criteria for recognizing fixed assets, it does not mean that all historic assets must be recognized in the financial statements. There are several aspects that need to be considered in recognizing historic assets. To facilitate the recognition of historic assets consists of two types, namely:

- a. Operational Heritage Assets or Historic Assets for Operational Activities

This historic asset is a type of asset that has a dual function, in addition to being historical evidence, this asset also has a function as a place of daily government operations. For example, it is used as an office. This type of historic asset needs to be capitalized and recorded in the balance sheet as a fixed asset (PSAP. 2010).

- b. Non-operational Heritage Assets

Non-operational Heritage Assets are purely used assets because of their aesthetic value and historical value. Unlike the case with historic assets used for operational activities, this asset does not have multiple values. In

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America, this type of asset is called heritage assets, while assets that are used for operational activities are called multi-use heritage assets.

Non-operational types of heritage assets can be divided into three types, namely:

- a. Land and Historic Buildings (Cultural Heritage Assets)
- b. Artwork (Collection of Heritage Assets)
- c. Archaeological Sites or Landscape (Natural Heritage Assets)

In Indonesia this type of asset does not need to be recognized in the balance sheet but it is sufficient to be reported in the Notes to the Financial Report (PSAP. 2010). Recognition of historic assets included in non operational heritage assets. However, the type of non operational heritage assets can be recognized in the balance sheet are the types of land assets and historical buildings obtained in the current period. This is in line with the recognition of historic assets that can be recognized as fixed assets in the balance sheet if they have a reliable board. To determine a reliable boarding house, proof is needed to show what board is attached to an item. So far, the reasons for not recognizing non operational heritage assets are very difficult to obtain reliable values, this is because:

- a. There are no data or records or evidence that shows the acquisition price so that the government entity is difficult to determine the boarding that is attached to the object or historic asset that is old. Reliability to determine the boarding house is to know the accuracy in estimating the price or value of the historic asset.
- b. If we find it difficult to determine the reliability of values on these objects, historical assets cannot be recorded on the balance sheet.
- c. Consideration of costs and benefits to obtain an estimate of the fair value of historical assets obtained in the previous period. It is not easy to determine the cost of the object attached to an object. Especially if it is associated with the historical value possessed. It takes a long time and costs are high. Capitalized historical values are also less useful and less comparable with other entities because of the inability to measure historical assets that have unique attributes to be compared with reliable boarding.

F. Recognition of heritage assets

In Indonesia historical assets are categorized into fixed assets, but for procedures for recognizing historic assets they have their own rules (PSAP. 2010), namely:

- a. The government may have many historical assets acquired over the years and with a variety of means including purchases, donations, inheritance, booty or confiscation. These assets are rarely mastered due to reasons for their ability to generate cash inflows, and will have social and legal problems when using them for this purpose.
- b. Costs for obtaining construction, upgrading, reconstruction must be charged as expenditure for the year the expenditure is incurred. These costs include all costs that are incurred to make the historic asset in the condition and location in the current period.

G. Heritige assets

Regional assets or goods including buildings other than buildings are monuments (Yusuf. 2010). Monuments are buildings or places that have historical value and the arena is maintained and protected by the state. Then recording assets must be complete because the data will be used throughout the period. As with other input forms, the input form for recording assets in the form of monuments is not much different, especially regarding the source of data needed, namely the name of the activity and origin of the account in the budget implementation document. This document is the basis that an activity is worth noting in the book of goods or assets. Other data needed such as the type of monument in the form of historic buildings, memorials, temples, other historic buildings, monument signs, and signs. From the input data, it needs to be moved into the output data as the information responsibility, where later this data can be given to other parties (stakeholders), both in the framework of records or business administration to be recorded in the financial statements and balance sheets and Notes to the Financial Statements (CaLK).

H. Heritage assets

Assessment is a process for determining economic value or object, post, or element (Statement of Financial Accounting Concept No.5). assessment is usually used to designate the process of determining the amount of rupiah that must be attached to each element or post of statement of memories during presentation. The purpose of asset valuation is to represent the attributes of asset posts related to the purpose of financial statements using the appropriate valuation base.

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Indonesia does not yet have standards or rules for assessing historic assets. Historic assets have different valuation models in each country because they are adapted to the conditions and situations in each country.

Assessment models include:

- a. Institutions must use a revaluation model for all historic assets and measure these assets at fair value. This is in accordance with GAAP. After the fair value of the asset has been determined, the asset must be revalued based on a 3-year valuation cycle. Fair value must be based on current market selling rights for the same or similar assets. However, many types of historic assets have unique properties, so they cannot be measured based on market selling prices. therefore, the fair value of an asset can be estimated using a depreciated income or replacement approach. Assets can be valued at replacement costs with the same and not identical assets but provide the same benefits (Act Accounting Policy. 2009).
- b. Historic assets are obtained with no nominal fees or fees, these assets must be measured at fair value on the date of acquisition. In determining the fair value of historical assets obtained from non-exchange transactions, an entity must apply the principles of the determination of fair value. After that, the entity can choose to adopt either a revaluation model or a cost model in accordance with GRAP 103 (GRAP. 2012).
- c. Revaluation is not allowed because SAP adheres to the valuation of assets based on acquisition costs or exchange prices. In the event of a significant price change, the government can revalue the assets held so that the current value of government fixed assets reflects the current fair value (PSAP. 2010).

I. Disclosure and presentation of historical assets

Disclosure is the presentation of information in the form of financial reports as the final step in the accounting process. Before knowing how to disclose and present historic assets, you should first know the types of financial statements where the historic assets will be disclosed and presented. The basic financial statements that must be compiled and presented by the reporting entity according to SAP Cash Based Towards Accrual (Halim, Kusufi. 2014). namely as follows:

- a. Budget Realization Report (LRA)
- b. Balance Sheet
- c. Cash Flow Statement
- d. Notes to the Financial Statements (CaLK)

Meanwhile, Accrual-Based SAP requires reporting entities to compile and present seven basic financial reports that are divided into two types of reporting, namely accrual-based financial reporting, reporting on the implementation of cash-based budgets, and CaLK.

- A. Financial reporting consists of:
 1. Balance Sheet
 2. Operational Report (OP)
 3. Cash Flow Statement
 4. Reports of Changes in Equity (LPE)
- B. The budget implementation report consists of:
 1. Report on Cash-Based Budget Realization
 2. Report on Changes in Budget Balance (SAL)

Coupled with CaLK which is a report detailing or explaining further the posts in the budget implementation report and financial report and is an inseparable report from the two reports.

Presentation and disclosure of historic assets, historical assets revealed in the Notes to Financial Statements (CaLK) alone without value, except for a number of historic assets that provide other potential benefits to the government in addition to its historical value, for example buildings for office space, these principles will be applied the same as other fixed assets. Historic assets included in the group will be included in the balance sheet. Historic assets must be presented in the form of units, for example the number of units of collection owned or the number of units of monuments, in the Notes to Financial Statements with no value. This means that this statement does not require presenting historical assets (Heritage Assets) on the balance sheet but must be disclosed in Notes to Financial Statements (PSAP. 2010).

J. Historical asset measurement

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Measurement (measurement) is a very important part in a scientific investigation. Measurement is the process of giving numbers or labels to the unit of analysis to present concept attributes, while attributes are something that is attached to an object that describes the nature or characteristics contained in the object (Suwardjono. 2010). These measurements make the data produced more informative and therefore more useful. This measurement theory is needed in carrying out economic assessments of heritage assets that have unique time dimensions and intrinsic elements. The sizes used in the study are:

1. Size obtained directly and indirectly, namely:
 - a. Direct or main size is a real measure of an object or attribute that is owned. This measure can be attributed to heritage assets that have an active market.
 - b. Indirect or secondary measures come from transformations of a number of numbers that reflect the direct size of several objects or intrinsic attributes of an indirect measure. This measure can be attributed to heritage assets that have no active market and that have historical or artistic uniqueness.
2. Size related to the dimension of time when the measurement was made, namely:
 - a. Size of the past
 - 1) Size of retrospective past
 - 2) Size of contemporary past
 - 3) Size of prospective past
 - b. Current size
 - 1) Contemporary contemporary sizes
 - 2) Prospective present size
 - 3) Future size. All future sizes are prospective.
3. Measurement can also be:
 - c. Fundamental measurement
Where a number can be given to a trait according to its reference to natural law and does not depend on the measurement of other variables.
 - d. Derivative measurements
It depends on the measurement of two or more quantities and the existence of an empirical theory that has been verified and connects certain characteristics with other characteristics.

The measurement theory can be associated with economic valuation methods of heritage assets, where the selection of measurement theory is applied according to the nature and inherent conditions of unique heritage assets.

K. Suitability of the treatment of accounting in historic assets with applicable accounting standards

Accounting for historic assets is regulated in the Government Accounting Standards Guidelines (PSAP) No. 07 of 2010. Judging from the point of view, historical assets are not allowed to adopt revaluation, but adhere to the valuation of assets based on acquisition costs or exchange prices. In the event of a significant price change, the government may revalue the assets held so that the current value of government fixed assets reflects the current fair value.

When viewed in terms of the presentation and disclosures in financial statements, historical assets are disclosed in the Notes to Financial Statements (CaLK) without value, except for a number of historic assets that provide other potential benefits to the government in addition to its historical value, for example office buildings. For the case of this type of asset, asset valuation is based on the same principles as other fixed assets. Historic assets included in the group will be included in the balance sheet (PSAP. 2010).

II. Methods

The research approach uses a phenomenological approach, namely qualitative research rooted in philosophy and psychology (Moleong, Lexy. 1993). Phenomenology comes from the Greek phainomenon, which consists of the word phainomi which means to appear and the word logos which means reason. So phenomenology is a science (reason) that manifests itself in the form of one's experience (subject).

The location of this study is a scientific goal to obtain data with a specific purpose and usefulness about something objective, valid and reliable about something (Sugiyono. 2009). In this study the research location to be used is the Pari

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Temple. The reason for choosing the object is because Candi Pari is a historic asset in Indonesia, one of the cultural reserves that can be said to be intact until now.

A. Research Design

Based on the description of the theoretical foundation that has been explained. The discussion of accounting for historic assets in this study can be illustrated by the reasoning model in Figure 3.1.

The process for determining the right accounting for historic assets begins with identifying the definitions of historic assets first. After knowing the definition of assets, the most appropriate alternative assessment methods can be determined. The final stage will be obtained how historical assets should be presented in the financial statements.

A series of processes above are expected to produce useful information for external and internal parties. This information is a manifestation of the responsibility of the entity managing historic assets to both parties. external parties refer to the community as tax payers, while internal parties refer to the regional government and the central government.

B. Types and Data Sources

The type of data used in this study is combined data from primary data and secondary data. Primary data is obtained directly from field research. The data is in the form of interviews with research informants, namely the Cultural Heritage Conservation Center.

To get the primary data, researchers used the interview method. Interviews are conducted to produce in-depth qualitative data. The method of interviewing conducted by researchers is structured and unstructured interviews. A structured interview is an interview in which the interviewer defines the problem and the questions that will be asked (Moleong, 2010). Whereas unstructured interviews are used to obtain in-depth information through sources that are deep in the situation and more aware of the information that is being needed by the interviewer. To get secondary data, researchers used document analysis methods. The document is obtained directly from the relevant agency.

C. Data Validity Test

Considering the data collected in this study is in the form of qualitative data, the data validation test carried out is more emphasized in the qualitative data validation test. The steps taken in developing research data validation are:

1. Source Triangulation

Triangulation of sources tests data credibility by checking data that has been obtained through several sources. In this study the authors confirmed to the regional coordinator regarding the accounting treatment for historic assets (Sugiyono, 2009).

2. Triangulation Test

Triangulation of data by combining interviews and documentation. Triangulation of this test is carried out by documenting the accounting treatment for historic assets at Candi Pari and interviewing the interested parties directly, the party is the Center for Preservation of Cultural Heritage (Moleong, Lexy, 1993).

D. Analysis Techniques

In general, the method of data analysis in qualitative research is divided into two parts, first is data reduction and the second is data display. If described, the method of data analysis in qualitative research is as follows:

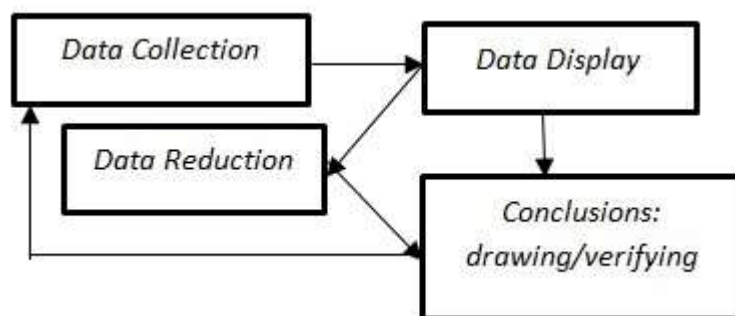


Figure 1. Data Analysis Method

III. Findings and Discussion

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A. Historic Assets in the Management Perspective

Based on the East Java BPCB as the manager of Candi Pari, the characteristics of historical assets that have value in the course of this country's history, everything in the form of objects, buildings, sites, areas included in the category of cultural heritage will be included as a category of historic assets. Historic assets are included in the group of assets because they have something of value because there is value attached to the object.

In recognition of a historic asset, it requires a certain budget which will be charged to the routine service budget related to the return on discovery services. The fee provided is based on the authenticity and condition of the asset. This is regulated in the Law of the Republic of Indonesia No. 11 of 2010 concerning Cultural Heritage.

B. Recognition of the Historical Assets of Pari Temple

Based on the East Java BPCB as the center of the East Java Cultural Heritage that for the recognition of all historical assets found it will still be recognized as a regional asset. Historic assets are indeed right to be recognized in the asset class, in this study the temple Pari's historic assets. The historical assets of Pari Temple include buildings and buildings which are historical monuments. Besides being able to generate economic benefits in the future, historic assets are also something that is owned by an entity. In contrast to liabilities which in the future will have obligations that must be fulfilled, namely the obligation to deliver goods or services to other parties.

C. Listing of Pari's Historical Assets

Based on the results of the analysis with the speakers at BPCB East Java as the center of the East Java Cultural Heritage that the BPCB East Java only records the Semester User Proxy Report, in the report historic assets are divided into 3 types, namely equipment and machinery, buildings and buildings, and other fixed assets, in the report historic assets are recorded in units. This is in accordance with SAP No. 07 of 2010 concerning Government Accounting Standards which mandate to present historic assets in the Notes to Financial Statements.

D. Pari Temple Historical Assets Assessment

Based on the results of the analysis with the speakers at BPCB East Java as the center of East Java Cultural Heritage, the valuation of Pari Temple as a National Asset is expected to be used as a guideline for assessing other historical objects, but until now the study has not found a light and is still being assessed. right for historic assets. In this statement, in assessing the historic assets of BPCB East Java as the center of the East Java Cultural Heritage, only recorded them in the form of units and invaluable.

The difficulty in assessing Candi Pari as a historic asset can be attributed to the meaning of historic assets. Historic assets are inheritance, cultural properties in the form of cultural heritage objects, cultural heritage buildings, cultural heritage structures, cultural heritage sites and cultural heritage areas on land and / or in water which need to be preserved because they have important values for history, science, education, religion, and / or culture through the determination process. This meaning indicates that historic assets are not directly related to economic aspects, so it is not easy to assess the amount of rupiah attached to historic assets including the Pari Temple.

E. Candi Pari Presentations and Disclosures in Financial Reports

Based on the results of analysis from BPCB East Java as the center of East Java Cultural Heritage the presentation of Pari Temple was recorded in the form of a unit and was invaluable. In the BMN referral report and Notes to the Financial Statements, BPCB East Java records all historical assets in East Java.

According to PSAP 07 - The Government is not required to present historic assets in the Financial Position Report but these assets must be disclosed in the Notes to the Financial Statements. In accordance with its obligations, the presentation and disclosure made by BPCB East Java is stated in PP 71 NO. 07 concerning reporting historical assets on CaLK, so that historic assets are also reported in the presentation of Notes to Financial Statements.

F. Measurement of Pari's Historical Assets

Historic assets are assets that are owned or controlled by the government, because the age and condition of these historic assets must be protected by applicable regulations from all kinds of actions that can damage the asset. Measurements in accounting indicate the process of determining the amount of rupiah in the object at the time of acquisition. The amount of the rupiah will be a measure of the entity's assets and will become an accounting material called boarding. Measurements can be considered if there is an exchange transaction with proof of asset purchase that identifies the cost.

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Based on the results of the analysis obtained from the BPCB of East Java as the East Java Cultural Heritage Center the measurement of Candi Pari's historic assets is still a problem related to the accounting treatment. Other historical assets, whether in the form of museum items or other historic assets obtained in the current period, can be known for their cost. However, specifically for historical assets in the form of monuments, assessments have never been made.

Candi Pari measurements are generally an asset obtained by transaction, such as buying and exchanging can be measured by the acquisition cost of the asset. Goods obtained by grants usually clearly have large economic benefits obtained by the entity without a meaningful cost, in other words, the building and land acquired by the entity are examples of acquiring assets without a cost.

IV. Conclusion

Historic assets are a material cultural heritage in the form of cultural heritage objects, cultural heritage buildings, cultural heritage structures, cultural heritage sites and cultural heritage areas on land and / or in water that need to be preserved because they have important values for history, science, education, religion, and / or culture through the determination process.

The BPCB Trowulan party in East Java recognizes historic assets as assets and is listed in the asset list on the management and accounting reports of state property (SIMAK MBN), especially in Reports of Goods of Power of Use for Users of Historical Semester, in this report types, namely equipment and machinery, buildings and buildings, and other fixed assets, in this report historic assets are recorded in the form of units. Historic assets in Indonesia have legal references, namely law number 10 of 2010 and PSAP 07 of 2010.

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Suggestion

Suggestions presented for further research are as follows:

- a. Expand the object of research so that it is not focused on the temple alone but also historical assets in other forms such as historical buildings or historical objects contained in the museum.
- b. Extending the focus of research so that it is not only about valuation, presentation, and disclosure but also looks at how accounts related to historic assets such as costs used for maintenance or benefits obtained from utilizing historic assets.
- c. Expand the standard reference that applies not only in Indonesia but international standards regarding historic assets which can later be applied in Indonesia.

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