

ACCOUNTING TREATMENT OF HISTORICAL ASSETS BASED ON INTERPRETIVIST PARADIGM

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Abstract

This study aims to determine the accounting application for the Department of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government in the recognition, assessment, presentation and disclosure of the Grand Mosque of Sultan Riau Penyengat in financial statements. This research is expected to provide clearer information regarding historical asset accounting standards. This study uses a qualitative case study approach. Data were collected through primary data through respondent interviews and secondary data from supporting documents. The results of this study indicate that the recognition of historical assets in this mosque has no "value" because it is not easy to determine the age or value of these historic assets. The practice of accounting for historic assets at the Grand Mosque of Sultan Riau Penyengat has met the standards set by the government, because there is an assessment and presentation of historical assets has been carried out in the notes to the financial statements.

Keywords: Historical Aset Accounting, PSAP 07, Grand Mosque of Sultan Riau Penyengat

PRELIMINARY

Historic assets (heritage assets) are an identity or icon of a country that must be maintained and their existence has several important functions in the social life of a country. Important functions of a historic asset (heritage assets) include being able to become a means of education, character and moral formation for the nation's generation, and even become a source of foreign exchange for the country through tourist visits, both local and foreign tourists.

The charm of beauty, splendor and uniqueness of historical assets (heritage assets) must be part of the government's attention so that the benefits of these historic assets can be maintained, maintained and utilized properly for the welfare of the nation and state.

Issues related to accounting for historical assets (heritage assets) are still a contentious issue. The uniqueness of historic assets can be seen from the diversity of ways in which historical assets are acquired, namely through construction, purchase, donation, inheritance, confiscation or confiscation. Until now there is no definite legal definition of historic assets. Historic assets are classified as fixed assets because historic assets meet the definition of fixed assets. Governments often experience difficulties in monitoring financial management and accountability for various potential historical assets (Napier & Giovannoni, 2020) (Settembre Blundo et al., 2019).

The problem lies in the central government's policy which does not require local governments to present historic assets in the Statement of Financial Position, but these assets must be disclosed in the Notes to Financial Statements (Biondi & Lapsley, 2014) (Lopez-Guzman & Gonzalez Santa-Cruz, 2016). This research is considered important because it can provide clarity about the historical asset accounting standards that should be applied by the manager of the Sultan Riau Penyengat Grand Mosque.

One form of protection for historic assets whose existence contains artistic, historical, cultural, knowledge and other values is to make appropriate records of these historical assets.

Historical assets are very vulnerable to being lost or damaged, for that it is necessary to record accounting so that historical assets are included in regional assets that can be measured, assessed, and presented accurately in the Financial Statements. The definition and unique characteristics of a historic asset must be known in advance, this will make it easier to determine the appropriate accounting treatment method for the historic asset. There are various types of historical assets including monuments, temples, historical buildings such as mosques or tombs, or defensive forts, archaeological sites, nature conservation areas and historical works of art.

According to (N. and C. F. Aversano, 2012) the uniqueness of this historic asset is a specific quality that cannot be replicated, and does not have a limited lifespan. Historical assets are different from assets in general, because they cannot be reproduced, replaced and also cannot be traded (Ginzarly & Teller, 2018) (Napier & Giovannoni, 2020).

Historic assets are assets owned by the government and receive special accounting treatment. The accounting treatment of historic assets varies greatly depending on the nature of historical assets and depending on the government regulations that govern them (Rodgers & van Oers, 2014). In practice, research on the measurement of historic assets in several places or countries obtains different results. One of the guidelines for Government Accounting Standards in 2010 regulates historic assets, so that entities that manage these historical assets should apply PSAP no 7 in their accounting treatment.

The treatment of historic assets in accordance with standard provisions will affect the reporting of historical assets, so that they can provide reliable information for users of financial statements, namely internal and external parties (Gibbon et al., 1999) (Biondi & Lapsley, 2014). This study focuses on the application of accounting for historical assets in Indonesia, especially in Tanjungpinang City, Riau Islands both in terms of recognition, assessment and disclosure in local government financial statements. The method used in this research is a qualitative method. For the research setting, the Sultan Riau Penyengat Grand Mosque was chosen in Tanjungpinang City, Riau Archipelago Province because it is considered to represent the shape of the historical assets of the area.

The problem of this research is how the accounting treatment of historic assets is applied at the Grand Mosque of Sultan Riau Penyengat in terms of recognition, valuation, disclosure, which is in accordance with currently applicable standards. The purpose of this study was to identify and understand the accounting treatment in the context of recognizing, appraising, and disclosing historical assets that were applied at the Sultan Riau Penyengat Grand Mosque. As well as knowing the suitability between the methods applied to the Great Mosque of Sultan Riau Penyengat with the current standards in Indonesia.

THEORY REVIEW

Historical assets according to PSAP No. 07 of 2010 are fixed assets owned or controlled by the government which due to their age and condition must be protected by applicable regulations from all kinds of actions that can damage these fixed assets. Meanwhile, according to the International Public Sector Accounting Standards (IPSAS) 17-Property, Plant and Equipment (International Public Sector Accounting Standards Board, 2010) states that, "an asset is declared a historic asset because it has cultural, environmental or historical significance". Historical assets are usually expected to be maintained indefinitely and their legality can be proven according to the applicable laws and regulations.

(N. and C. F. Aversano, 2012) means that historical assets are elements such as historical buildings, monuments, archaeological sites, conservation areas, nature reserves, and works of art. They are elements with specific qualities that cannot be replicated, and have an indefinite lifespan (Chalhoub, 2018) while in PSAP No. 07 of 2010 explains that "Some fixed assets are described as historical assets due to cultural, environmental and historical importance. Examples of historical assets are historical buildings, monuments, archaeological sites such as temples and works of art.

From the various data obtained above, it can be concluded that historical assets are fixed assets with an undetermined age that are owned or controlled by the government so that their sustainability must be protected, because they have artistic, cultural, historical, educational, and knowledge values and have unique characteristics. in it (Lopez-Guzman & Gonzalez Santa-Cruz, 2016). The following are the characteristics of historic assets according to the International Public Sector Accounting Standard (IPSAS) 17 - Property, Plant and Equipment (Heritage Assets, para.10) as follows :

1. Its cultural, environmental, educational, and historical values cannot be fully represented by financial values based on market prices.
2. Applicable laws and regulations prohibit or strictly limit its release for sale.
3. It is not easy to replace and its value will continue to increase over time even though its physical condition is decreasing.
4. It is difficult to estimate the useful life. In some cases it can be hundreds of years.

According to (Ginzarly & Teller, 2018) conservation efforts need to pay attention to a balance between academic, ideological, and economic interests." This is in line with the Elucidation of the Law of the Republic of Indonesia Number 11 of 2010 concerning Cultural Conservation (I. General – Paragraph 5) which states that: "Cultural Conservation as a cultural resource is fragile, unique, rare, limited, and not renewable. . In order to protect the Cultural Conservation from the threat of physical development in urban, rural and water areas, arrangements are needed to maintain its existence. Therefore, its conservation efforts include the aim of protecting, developing, and utilizing it.

According to (N. and C. F. Aversano, 2012) which states that historical assets have several aspects that distinguish them from other assets, including:

1. The cultural, environmental, educational, and historical values embodied in assets are not fully reflected in monetary terms.
2. There is difficulty in identifying book values based on market prices that fully reflect artistic, cultural, environmental, educational and historical values.
3. There are legal prohibitions and restrictions on sales matters.
4. The existence of an irreplaceable asset and the value of the asset allows it to increase over time, even though the condition of the asset deteriorates.
5. It is difficult to estimate an indefinite useful life, and in some cases it cannot even be defined.
6. These assets are protected, cared for, and maintained.

From the various characteristics above, it can be concluded that although historical assets are classified as fixed assets, historical assets have differences with other fixed assets so that they cannot be fully treated the same. Therefore, an appropriate separate economic valuation technique is needed to assess it (Schauten et al., 2010).

The valuation of historic assets in Indonesia does not yet have standards or rules that form the basis for its valuation. Historic assets have different valuation models in each

country because they are adapted to the conditions and situations in each country (Boujdad Mkaem et al., 2018). Historical asset valuation models include:

1. (Accounting Policy, 2009), all institutions must use the revaluation model for all historical assets and measure these assets at fair value. This is in accordance with GAAP. Once the fair value of the asset has been determined, the asset must be revalued based on a 3-year valuation cycle. Fair value should be based on the current market selling price 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 the asset can be estimated using the income or depreciated replacement cost approach. Assets can be valued at replacement cost with similar and non-identical assets providing the same benefits.
2. (Generally Recognized Accounting Practice, 2012) Generally Recognized Accounting Practice (GRAP) 103 (2012) of the Republic of South Africa, when a historic asset is acquired with no cost or nominal fee, the asset must be measured at fair value at the acquisition date. In determining the fair value of historical assets acquired from non-exchange transactions, an entity must apply the principles of the fair value determination section. Thereafter, the entity may choose to adopt either a revaluation model or a cost model in accordance with GRAP 103.
3. (Financial Reporting Statements (FRS), 2009) the valuation of historic assets can be carried out by any appropriate and relevant method. The assessment approach chosen later is expected to be an assessment that can provide more relevant and useful information.
4. (Guidelines for Government Accounting Standards, 2010) revaluation is not allowed because SAP adheres to asset valuation based on acquisition cost or exchange price. In the event of a significant price change, the government can revalue its assets so that the current value of the government's fixed assets reflects the current fair value.

Based on the four valuation models above, there is freedom in choosing which valuation model is suitable for historic assets, both the revaluation model and the cost model. This freedom is expected to make the information provided by the entity more relevant and more useful.

In terms of disclosure of historic assets, PSAP No. 07 of 2010 explains that historical assets are disclosed in the Notes to the Financial Statements only with no value, except for some historical assets that provide other potential benefits to the government other than their historical value, for example a building for office space, the asset will be apply the same principles as other fixed assets. Historic assets that fall into this category will be included in the Statement of Financial Position (Balance Sheet). According to (N. and C. F. Aversano, 2012) it is explained that the preparers of financial statements and auditors have a responsibility to ensure that historical assets reported in the balance sheet are through reliable assessments. Otherwise they will provide misleading information with negative effect on accountability

RESEARCH METHODS

Data Types and Sources

The type of data used in this study is a combination of primary and secondary data. (Ellwood, S and Greenwood, 2015) argues that historical asset accounting can be explored in terms of structured reality and interviews obtained with interpretive theory. Primary data obtained directly from field research (Nawawi and Martini, 2005). The data is in the form of

interviews with research informants, namely the Manager of the Sultan Riau Penyengat Grand Mosque, related agencies, academics and local residents. To get the primary data, the researcher used the interview method. Interviews were conducted to produce in-depth qualitative data (Ghozali., 2010). The interview method conducted by the researcher is a structured interview and unstructured interview. A structured interview is an interview in which the interviewer sets his own problems and questions to be asked (Moleong, 2007). Meanwhile, unstructured interviews are used to obtain in-depth information through sources who study the situation and are more aware of the information that is being needed by the interviewer (Saldaña, 2003). To obtain secondary data, the researcher used the document analysis method. The document is obtained directly from the relevant department. The most competent documents to be used as supporting data for research are financial reports. In addition to financial reports, other documents can also be used as data, such data include the historical asset master book and asset inventory book.

Table 1
Research Design

Research	Qualitative
Approach	Case Study
Selection Step Research design	1. Placing the research field with a qualitative approach 2. Choose a theoretical research paradigm that is "interpretive"
Research purposes	Understanding the essence of historic assets and knowing the accounting treatment for historical assets that is applied in Indonesia, especially in Tanjungpinang City
Object of	Great Mosque of Sultan Riau Penyengat

Source : Researcher Process 2022

Method of collecting data

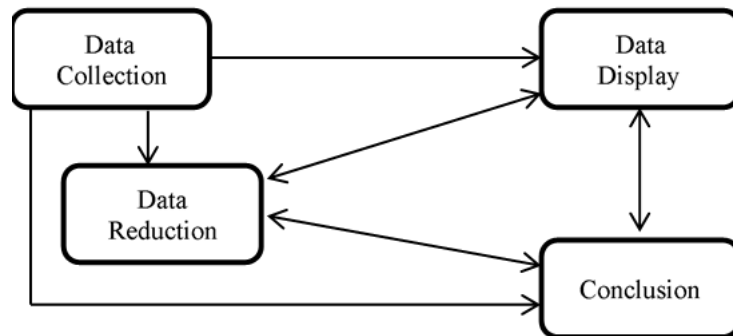
Table 2
Method of collecting data

Method Data	Explan ation
Intervie w	Interviews were conducted for approximately thirty minutes to two hours using a voice recorder and also recorded manually. Patterns of structured and unstructured interviews. The resource persons consisted of the manager of the Sultan Riau Penyengat Grand Mosque, related agencies, academics and local residents.

<p>Documentation</p>	<p>To support the statement given by the informant, then Documentation was carried out after the interview was conducted. Documentation was carried out on several reports or notes related to what was conveyed by informants in interviews, such as financial statements, the historical asset book of Tanjungpinang city and the object of research, in this study the Sultan Riau Penyengat Grand Mosque.</p>
<p>Document Analysis</p>	<p>Researchers must be able to dig up as much information as possible from the documents provided because not all documents owned by the office may be borrowed for analysis.</p>
<p>Online Data Search</p>	<p>Searching data online is a means to find the annual report made by the Department of Tourism and Culture and the Department of Revenue, Financial Management and Regional Assets. The annual report is obtained from the official website of each service, or from the official website of the Tanjungpinang City Government. This method makes it easier for researchers to conduct research because the data is no longer in the form of sheets of paper but enough with softcopy. This supports the effectiveness and efficiency of research.</p>

Data analysis technique

Picture 1
Data Analysis Model



Sumber : (Miles and Huberman, 1992)

RESEARCH RESULT

Overview of Research Objects

The Sultan Riau Grand Mosque or also known as the Riau Sultan Mosque is one of the old and historic mosques in Indonesia which is located on Penyengat Island, Tanjungpinang City, Riau Archipelago Province. This mosque is one of the unique mosques because one of the mixtures of building materials used is egg white. The Sultan of Riau Mosque has been used as a cultural heritage site by the Government of the Republic of Indonesia.

This mosque is the only relic of the Riau-Lingga Kingdom that is still intact. In fact, until now this mosque is still used by residents to worship. The total area of this mosque complex is about 54.4 x 32.2 meters. The main building measures 29.3 x 19.5 meters, and is supported by four pillars. The floor of the building is composed of bricks made of clay. In the courtyard of the mosque there are two sotoh houses that are intended for travelers and a place for holding deliberations. In addition, in the courtyard of the mosque there are also two halls.

From the Long Pier and Sri Bintan Pura Harbor, Tanjungpinang City, the bright yellow building of the Sultan Riau Grand Mosque stands out among other buildings on the island of Penyengat, a small 240-hectare island. The thirteen domes and four minarets of the 18.9-meter-high pointed mosque that were once used by the muezzin to make the call to prayer make the building look as majestic as the palaces of kings in India.

The arrangement of the domes varies in groups of three and four domes. When the dome and minaret are added together, it points to the number 17. This can be interpreted as the number of rak'ahs in the prayer that every Muslim must perform in a day.

Since it was built in 1832 with a concrete building as we see it today, the Sultan Riau Mosque in Penyengat Island has never been renovated or changed its shape. The specialty and uniqueness of this mosque can also be seen from the objects contained in it. Near the main entrance, visitors can find handwritten manuscripts of the Koran placed in a glass casket in front of the entrance. This manuscript was written by Abdurrahman Stambul, son of Riau native to Penyengat Island who was sent by the Sultan to Egypt in 1867 M

Understanding of Historic Assets in Perspective of Related Service

According to sources from the Department of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government, what is meant by historic assets are fixed assets owned/controlled by the Government because of their age and condition, these fixed assets must be protected from all actions that can damage the fixed assets.

The categories of historic assets from the Government's point of view are (1) assets that have historical value and (2) historical assets that have other uses, for example for office space. The reason why these objects are said to be historical objects is because they have cultural values or have historical meanings. The historic asset manager is the party responsible for maintaining the historic assets that are within their control range.

Historical Asset Valuation Method

The historical cost and fair value methods are the methods used in the valuation of historic assets in Indonesia. The valuation method is only devoted to operational heritage assets. Currently, valuation techniques in Indonesia are only applied to operational heritage assets, while non-operational heritage assets cannot be measured reliably due to the absence of an appropriate method for assessing non-operational heritage assets and requires a large amount of money and time. old (SAP No. 7 of 2010).

To avoid the practice of buying and selling historical assets, the valuation of historic assets owned must be assessed not by monetary value. One of the historical assets recorded in the Financial Statements of the Tanjungpinang City Government is the Sultan Riau Penyengat Mosque which is considered to have no value because the longer the lifespan of a historic asset, the value is considered infinity.

The Tanjungpinang City Government together with the Riau Archipelago's BPNB (Cultural Values Preservation Agency) conducted an assessment of historic assets owned by the Tanjungpinang City Government, including the Sultan Riau Penyengat Grand Mosque.

According to the Riau Islands Cultural Value Preservation Agency (BPNB), the assessment of a historic asset is seen from its context, namely directly from the field or from the discoveries of others. A historic asset will be said to be of high value depending on the value of the authenticity of the asset. Characteristics of Cultural Conservation based on the Law of the Republic of Indonesia No. 11 of 2010 concerning Cultural Conservation.

Recognition of Historic Assets

According to PSAP No. 07 of 2010, historic assets are disclosed in the Notes to Financial Statements only with no value, except for some historical assets that provide other potential benefits to the government in addition to their historical value, for example a building for office space, these assets will apply the same principles. like other fixed assets. Historic assets that fall into this category will be included in the Statement of Financial Position (Balance Sheet).

Financial statement preparers as well as auditors have a responsibility to ensure that historical assets reported in the balance sheet through reliable valuations otherwise they will provide misleading information with negative effects on accountability (Aversano and Ferone, 2012). The recognition of historical assets, namely the Sultan Riau Penyengat Grand Mosque, will be carried out after verification from the BPNB regarding the feasibility of historic assets. All historical assets found will still be recognized as regional assets, but some will be brought by the BPNB as a step to preserve cultural heritage.

According to the results of interviews with the Tanjungpinang City Government, information was obtained that if historical assets have other benefits, for example, they are used for office space, the treatment of historic assets is the same as fixed assets.

Disclosure and Presentation of Assets Historic

According to PSAP 07 - Accounting for Fixed Assets paragraph 64 Local governments are not required to present historical assets in the Statement of Financial Position but these assets must be disclosed in the Notes to Financial Statements (CaLK). In this case, the Department of Revenue and Financial and Asset Management of the Tanjungpinang City Government has recorded a historic asset, namely the Sultan Riau Penyengat Mosque in the Notes to Financial Statements (CaLK).

CLOSING

Conclusion

The results of this study are as follows:

1. Understanding of the relevant Office, in this case the Office of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government, has understood the meaning of historic assets.
2. In the aspect of assessment, the Tanjungpinang City Government through the Department of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government together with the BPNB (Cultural Values Preservation Agency) Riau Islands conducted an assessment of the Grand Mosque of Sultan Riau Penyengat with no value.
3. In terms of disclosure and presentation, the Department of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government has recorded

- a historic asset, namely the Sultan Riau Penyengat Mosque in the Notes to Financial Statements (CaLK) with no value.
4. In terms of accounting practices, the Department of Revenue and Financial Management and Regional Assets of the Tanjungpinang City Government has met the standards set by the Government, namely PSAP No. 07 of 2010, for disclosing and presenting a historic asset, namely the Grand Mosque of Sultan Riau Penyengat in the CaLK report.

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