

**ACCOUNTING TREATMENT FOR HISTORICAL ASSETS
AT THE TEN NOVEMBER MUSEUM OF SURABAYA**

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ABSTRACT

This research aims to analyze and describe in detail the suitability of the accounting treatment of historical assets at the Sepuluh November Museum in Surabaya with the regulations currently in force in Indonesia. This qualitative research uses descriptive analysis using a case study approach. The theory used in this research is stakeholder theory, namely the ability of financial reports about historical assets to meet the needs of its stakeholders. This research shows that all accounting treatment of historical assets of the Sepuluh November Museum Surabaya is in accordance with Government Accounting Standards Statement Number 07 of 2010. However, in terms of disclosure, there are differences in naming Notes to Financial Statements as Goods Inventory Cards and disclosing information on historical assets by PSAP No.07 of 2010.

Keywords: *Accounting Treatment of Historical Assets, Statement of Government Accounting Standards Number 7 of 2010, Ten November Museum Surabaya.*