

**ANALYSIS OF ACCOUNTING TREATMENT FOR HERITAGE ASSETS AT
THE REGIONAL MUSEUM OF LUMAJANG REGENCY**

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ABSTRACT

This study investigates whether the accounting treatment of heritage assets at the Regional Museum of Lumajang Regency with PSAP No. 07 of 2010 and to identify challenges in recognition, measurement, and disclosure. A descriptive qualitative method was employed, with data collected through observation, interviews, and documentation. The results show that in terms of recognition and measurement, the museum has complied with PSAP No. 07 of 2010. The museum recognizes heritage assets as belonging to the Lumajang Regency Government and does not impose monetary value on historical objects due to the absence of price standards. However, in terms of disclosure, it remains non-compliant because heritage assets are not presented in the Notes to Financial Statements (CaLK). The challenges encountered include structural constraints as the museum is not a Technical Implementation Unit (UPT) and therefore cannot prepare its own financial reports, procedural constraints because heritage assets are excluded from CaLK on the grounds that they have no monetary value, as well as technical constraints such as a lack of expert personnel, a greater focus on physical preservation, and dependence on DAK funds due to the absence of price standards.

Keywords: *Heritage Assets, Accounting Treatment, PSAP No. 07 of 2010, Regional Museum of Lumajang Regency*