

Pengukuran Susulan Bagi Aset Hartanah, Loji dan Peralatan Sektor Awam: Perbandingan Amalan Semasa di Empat Negara Terpilih

(Subsequent Measurement of Property, Plant, and Equipment in the Public Sector: A Comparison of Current Practices in Four Selected Countries)

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Abstrak

Tujuan: Kajian ini bertujuan untuk mengenal pasti dan membuat perbandingan asas pengukuran susulan aset hartanah, loji dan peralatan (HLP) yang diguna pakai di empat (4) negara yang dipilih iaitu United Kingdom (UK), New Zealand, Australia dan Kanada.

Rekabentuk/ Metodologi/ Pendekatan: Analisis kandungan dokumen termasuk laporan kewangan kerajaan, piawaian perakaunan dan manual laporan kewangan telah dijalankan. UK, New Zealand, Australia dan Kanada dipilih kerana negara-negara ini telah lama mengguna pakai perakaunan asas akruan yang memerlukan aset bukan kewangan termasuk aset HLP dinilai dan dipermodalkan. Sebagai perintis dalam pelaksanaan perakaunan asas akruan, pengalaman mereka dalam memperakaunkan aset HLP khususnya pengukuran aset berkenaan boleh dijadikan panduan untuk diaplikasikan di negara membangun seperti Malaysia.

Dapatan: Secara keseluruhan, bagi pengukuran susulan aset HLP sektor awam, model kos sejarah dan nilai semasa kedua-duanya diguna pakai bergantung kepada jenis atau kategori aset yang dikenalpasti kecuali Kanada yang hanya mengguna pakai model kos sejarah. Terdapat persamaan antara New Zealand dan Australia yang mengguna pakai asas nilai saksama di bawah model nilai semasa bagi kebanyakan aset HLP. Manakala unik bagi UK, asas

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nilai pengoperasian semasa (*current operational value* – COV) diguna pakai bagi aset HLP tertentu seperti tanah dan bangunan serta aset infrastruktur.

Limitasi/ Implikasi Kajian: Data kajian dikumpulkan daripada sumber sekunder dan bergantung sepenuhnya kepada apa yang dilaporkan dan yang terkandung dalam dokumen yang dianalisis sahaja. Selain itu, hanya amalan semasa empat (4) negara sahaja yang dikaji, justeru adalah mustahil untuk digeneralisasi kepada keseluruhan organisasi sektor awam.

Implikasi Praktikal: Hasil dapatan kajian dijangka dapat menjadi input berguna untuk mencadangkan kaedah terbaik pengukuran susulan aset HLP yang boleh dipraktik dalam sektor awam di Malaysia. Seterusnya dapatan kajian boleh dijadikan panduan oleh Jabatan Akauntan Negara Malaysia (JANM) untuk menggubal piawaian dan polisi perakaunan bagi pengukuran susulan aset HLP sektor awam.

Ketulenan/ Nilai: Kajian yang dilaporkan dalam artikel ini merangkumi perbandingan amalan pengukuran susulan aset HLP di empat (4) negara maju terpilih yang telah lama mengamalkan perakaunan asas akruan. Hasil kajian boleh memangkin kajian tentang implikasi setiap asas pengukuran susulan terhadap prestasi dan kedudukan kewangan negara dan seterusnya mengutarakan cadangan kaedah terbaik pengukuran susulan bagi aset sektor awam di Malaysia.

Kata Kunci: Pengukuran aset sektor awam, pengukuran susulan, asas pengukuran aset, nilai pengoperasian semasa

Abstract

Purpose: *This study aims to identify and compare the basis for subsequent measurement of property, plant and equipment (PPE) assets used in four (4) selected countries, namely the United Kingdom (UK), New Zealand, Australia and Canada.*

Design/ Methodology/ Approach: *Content analysis of documents, including government financial reports, accounting standards and financial report manuals, was carried out. The UK, New Zealand, Australia and Canada were selected because these countries have long used accrual basis accounting, which requires non-financial assets, including PPE assets to be valued and capitalised. Being pioneers in the implementation of accrual basis accounting, their experience in accounting for HLP assets, especially the measurement of the assets, can be used as a guide to be applied in developing countries such as Malaysia.*

Findings: *Overall, for subsequent measurement of public sector PPE assets, both historical cost and current value models are used depending on the type or category of assets identified, except for Canada which only uses the historical*

cost model. There are similarities between New Zealand and Australia which apply the fair value basis under the current value model for most PPE assets. While unique to the UK, the current operating value basis is used for certain PPE assets such as land and buildings and infrastructure assets.

Research Limitations/ Implications: *Data for the study was collected from secondary sources and depends entirely on what was reported and contained in the analyzed documents. In addition, only the current practices of four countries were studied, thus it is impossible to generalize to the entire public sector organisation.*

Practical Implications: *The results of the study are expected to be a useful input to suggest the best method of subsequent measurement of PPE assets that can be practiced in the public sector in Malaysia. Next, the findings of the study can be used as a guide by the Accountant General's Department of Malaysia (AGD) to draft accounting standards and policies for the subsequent measurement of public sector PPE assets.*

Originality/ Value: *The study reported in this article includes a comparison of PPE asset subsequent measurement practices in four (4) selected developed countries that have long practiced accrual basis accounting. The results of the study may fuel more studies to examine the implications of each subsequent measurement basis on the performance and financial position of the country and further suggest the best method of subsequent measurement for public sector assets in Malaysia.*

Keywords: *Measurement of the public sector assets, subsequent measurement, basis of asset measurement, current operational value*