

ANALYSIS OF THE IMPLEMENTATION OF ASSET ACCOUNTING SYSTEM AND PROCEDURES IN THE DEPARTMENT OF INVESTMENT AND ONE-DOOR INTEGRATED SERVICES, MAGELANG CITY

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ABSTRACT

The purpose of this research is to research whether the department of investment and one-door integrated services in Magelang City has approved the accounting system and procedures in accordance with Government Regulation No. 17 of 2007 concerning Government Accounting Standards and Minister of Home Affairs Regulation No. 64 of 2013 concerning the application of accrual-based government accounting standards. The method used in this research is descriptive analysis method. The results obtained from this study regarding the Asset Accounting System and Procedure implemented by the department of investment and one-door integrated services in Magelang City, in accordance with the Minister of Home Affairs Regulation Number 17 of 2007 concerning Government Accounting Standards and the Minister of Home Affairs Regulation Number 64 of 2013. Standards Accrual Based Government Accounting. Researchers provide advice to improve accounting systems and procedures for assets that comply with existing regulations and conduct technical guidance to improve the quality of human resources.

Keywords: *Systems, Procedures, Accounting, Assets*

1. INTRODUCTION

Assets are the rights and assets of the state as part of state finances. Asset information in the balance sheet describes the condition of economic wealth owned by local governments. Conditions symbolized wealth of local governments in the balance sheet in the form of total current assets, invselong-term contributions, reserve funds, fixed assets, and other assets owned. A government agency in implementing programs and activities that have been planned to achieve long-term goals and short-term goals with the hope that these agencies can improve services and community welfare. To achieve these objectives, the government in carrying out its operational activities requires human and financial resources to support the implementation of these activities. Finances must be well managed and accountability for financial management is carried out by compiling reasonable financial reports in accordance with applicable government accounting standards. Financial reports consist of major groups, namely Assets, Liabilities and Equity. Analysis the application of asset accounting is carried out to find out more about the wealth and economic potential of the local government so that from this information the public can assess various things, for example how attractive it is to invest in the area related to investment security and potential benefits that can be obtained, how comfortable living in the area This is related to the completeness of public facilities and infrastructure, how much financial independence of the local government, how much potential is there for a partnership with local governments, and so on.

The government system that has changed from a centralized system to a regional autonomy system has had a major impact on government administration in the scope of performance as well as an impact on the regulation of the regional government financial system and regional autonomy according to regional governments to provide more public services based on the principles of public services which include: transparency, accountability, equality of rights and obligations in order to achieve "good governance". A good government is the government that has the characteristics recognized by society or legitimacy, accountable, has the ability to formulate policies and provide services, and enforce the law.

The implementation of regional autonomy can not only be seen from the extent to which the region will receive revenue sources, but it must be balanced with the extent to which the regions are able to provide a more just, rational, transparent, participatory and responsible financial management feel. With the existence of asset accounting in government agencies, it can provide relevant and reliable information which can then be used as a basis for making decisions regarding activities and activities carried out at the department of investment and one-door integrated services.

2. RESEARCH METHOD

The research used is descriptive qualitative. Descriptive data are generally collected through a list of questions in surveys, interviews or observations. And the type of data is descriptive, such as an overview of the organization, the organization's operational information. This study analyzes the situation or conditions that occur in the Magelang City about the implementation of asset accounting system and procedures in the department of investment and one-door integrated services.

The type of data in this study is qualitative data, namely data that is presented in the form of words that contain meaning and data that are not in the form of numbers. For example: questions about work arrangements, quality of service at DPMPTSP Magelang City or leadership style, etc.

In this study the authors used secondary data in the form of asset accounting reports, profiles and organizational structures from the department of investment and one-door integrated services in Magelang City. To obtain relevant data in this study, an objective data collection method was used so that the discussion was closer to the actual situation. The methods used are: (a) Interview, which is conducted interviews with direct questions and answers with the Head of the Program and Finance Subdivision; (2) Documentation, which is obtaining and collecting data in the form of document archives relating to accounting or recording of assets from the related department.

The method used in analyzing is descriptive analysis method with qualitative data collection which aims to understand and compare research by classifying and collecting data related to government assets with existing theoretical foundations. As for the method of comparing the methods of measuring recognition, reporting, recording, disclosure whether it is in accordance with Permendagri 17/2007 then analyzed by discussing the problem to lead to the next conclusion and suggestions.

3. RESULTS AND DISCUSSION

3.1. System and Procedure of Regional Asset/Goods Management

According to Permendagri Number 17 of 2007, Regional Asset or goods management is a series of activities and actions which include:

3.1.1. Requirement Planning and Budgeting

In requirement planning and budgeting, the department of investment and one-door integrated services (DPMPTSP) in Magelang City examines the entire List of Regional Goods Requirements (DKBMD), after being examined, DPMPTSP submits to the Regional Head / Mayor through the manager, the List of Regional Goods Requirements in the implementation of the budget. Annually, the list will be used as a guide in the implementation of procurement and maintenance of regional goods. After planning the DPMPTSP then compiling a regional goods requirement plan or a regional goods maintenance requirement plan for each SKPD with due observance to the standards by paying attention to the goods data for users and managers to be determined as the Regional Goods Requirement Plan (RKBMD) and the Regional Goods Maintenance Requirement Plan (RKBPMMD).

Based on the results of observations on documents, the planning procedure at DPMPTSP City of Magelang is in accordance with the applicable rules and regulations, which has carried out planning as needed.

3.1.2. Receiving and Distribution

The results of the procurement of goods are received by the goods keeper and tasked with carrying out the administrative obligations of receiving regional goods which are stored in the warehouse or storage place then. Goods are received by the SKPD head and report to the Regional Head / Mayor to determine the user based on a work order / agreement letter and clear documents stating the kinds / types of prices and specifications of the goods.

Then the goods are checked by the inspection committee in accordance with a work order by making news examination event. The results of the inspection of goods are then recorded in an official report and then stored in the warehouse.

From the observations that have been done with the author, state that reception, storage, and distribution of goods belonging to the area is in conformity with the applicable regulations/provisions, where DPMPTSP of Magelang has made acceptance in accordance with the procedure, then the goods received are stored in a storage area before the goods supplied to organizational units.

3.1.3. Usage

Goods belonging to the region is assigned the status of its use to carry out the main duties and functions of the SKPD and can be operated by other parties in order to support public services according to the main duties and functions of the SKPD concerned. After the status is determined, DPMPTSP then carries out an inventory and records of the assets / goods used.

Based on observations and the observations of the author, state that the use of total assets/goods in the area DPMPTSP are accordance with the procedures applicable rules and regulations. However, in the implementation of the use of assets / goods belonging to the region, they are still not used in accordance with the provisions. For example, official vehicles that are still used for personal interests or power users of goods used outside working hours and days.

3.1.4. Administration

Regional goods user proxies register and record regional goods into the User's Goods List (DBP) or User's Goods List according to the classification and coding of goods. In the administration of regional goods, three activities include bookkeeping, inventory and reporting. After that, the assistant manager recapitulates the inventory books into inventory master books. In the implementation of administration, the DPMPTSP coordinates the recording and registration of regional goods into Regional Goods Register (BDMD) and inventory of goods by recording and examining all goods users quarterly, semiannally and annually from each SKPD recapitulation is made through the amount and value.

Based on observations on documents that the administration of assets / goods belonging to the region is in accordance with the applicable provisions and regulations, where DPMPTSP of Magelang City has recorded and registered goods in accordance with the Goods Inventory Card.

3.1.5. Utilization

Utilization of regional goods in the form of land / building, except land / building which is used to support the implementation of SKPD's main tasks and functions, is carried out by the user after obtaining approval from the manager. Meanwhile, the utilization of regional goods in the form of land / building which is not used to support the implementation of the SKPD's main tasks and functions is carried out by the manager after obtaining approval from the regional head. Utilization is the utilization of regional goods in the form of leasing, borrowing and use, cooperation for use, and building for delivery and building for delivery without changing ownership status. In the implementation of the utilization of regional assets, the DPMPTSP carries out its duties by taking inventory and recording and utilizing regional assets / goods according to existing needs.

From interviews conducted by the author with an employee who is authorized with implementation of the utilization of assets / goods area, state that until now there is no use of such leasing in DPMPTSP.

3.1.6. Security and Maintenance

Security is an act of controlling in the management of regional goods physically, administratively and in legal action. Safeguarding assets / goods belonging to the region in the form of inventory items in the process of use and inventory in warehouses that are pursued physically, administratively, and by legal action. In terms of security, administratively DPMPTSP records inventory items. For physical security of assets, DPMPTSP carries out storage which is carried out in a warehouse or open space and installs ownership signs. While maintenance is carried out by keeping assets / goods protected from various damages, such as painting office buildings and repairing motorized vehicles and electronic goods according to procedures.

Especially for transactions that produce fixed assets, the SKPD of DPMPTSP also considers the addition of assets according to its type, the journal transactions are made as follows:

1. Capital expenditure using stock money		
Capital expenditure	xxx	
Cash in the treasury of spending		xxx
2. Capital expenditure using SP2D LS		
Capital expenditure	xxx	
RK-PPKD		xxx
3. Fixed asset recognition from capital expenditure		
Fixed assets	xxx	
Investment fund equity		xxx
Fixed asset investment		xxx

Based on the results of research on asset management at the DPMPTSP in Magelang City, the inventory of machine tools such as computers, printers and other equipment is still not optimal. For example, if there is equipment that is broken, it is not repaired immediately so that it will hinder work. And there is no regulation or policy regarding the write-off of fixed assets that no longer have economic value. Fixed assets used by government agencies need an asset accounting treatment. In this case, the recognition, valuation, measurement and disclosure of each asset need to be considered because it can show the reasonableness of the agency in accounting records, to be in line with the accounting principles in PSAP No.07 regarding fixed asset accounting.

4. CONCLUSIONS

From the results of research that has been conducted by the author by conducting observations and interviews with the Head of the Program and Finance Subdivision, it can be concluded that the process of asset accounting system and procedures in the department of investment and one-door integrated services in Magelang City are as a whole as appropriate with Permendagri No. 17/2007. However, there are still utilization subsystems that are not in accordance with the applicable provisions and regulations, this is because the the department of investment and one-door integrated services in Magelang City does not use forms of utilization of assets owned. Inventory and management of equipment such as computers, photocopiers and other equipment are still not optimal. There are several facilities or equipment which are also assets in poor utilization, such as official vehicles for personal use. Asset management must be carried out in a transparent and accountable manner, in accordance with the principles of good governance. Through accountable asset management can foster public trust and become a step towards maintaining the momentum of Indonesia's economic development and in order to promote administrative, physical, and legal order in the field of asset management.

Based on the discussion and conclusions that have been described, the following suggestions can be given: (1) The department of investment and one-door integrated services in Magelang City need to improve the implementation of accounting systems and procedures for regional assets or goods to be more effective and better implemented according to the Pemendagri No. 17/2007 concerning technical guidelines for the management of regional goods; (2) The implementation of asset accounting system and procedures in the department of investment and one-door integrated services in Magelang City in order to carry out forms of utilization of assets or goods owned. Maintenance of equipment must be improved such as affirming the use of equipment and checking goods periodically. The department of investment and one-door integrated services in Magelang City needs to make recognition, assessment, measurement and disclosure on each asset.

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