

Peran akuntansi aset tetap dalam optimalisasi perencanaan kebutuhan dan penganggaran barang milik negara aplikasi pendekatan soft system methodology di Ditjen Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan = The role of fixed asset accounting in the optimization of requirements planning and budgeting of state owned assets the application of soft system methodology approach in the directorate general of higher education ministry of education and culture

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Abstrak

Tesis ini mengambil topik penelitian mengenai peranan akuntansi aset tetap dalam optimalisasi perencanaan kebutuhan dan penganggaran barang milik negara di Ditjen Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan. Penelitian ini adalah penelitian kualitatif dengan pendekatan soft system methodology. Tujuan penelitian adalah untuk menggambarkan kompleksitas dan permasalahan mengenai proses perencanaan kebutuhan dan penganggaran barang milik negara, dan bagaimana peranan akuntansi aset tetap yang logis dan diterima secara kultural dalam proses tersebut di Ditjen Pendidikan Tinggi.

Hasil penelitian menunjukkan kompleksitas permasalahan dan pihak yang terlibat dalam akuntansi aset tetap serta proses perencanaan kebutuhan dan penganggaran barang milik negara. Penelitian juga menghasilkan aktivitas-aktivitas yang logis dan diterima secara kultural di Ditjen Pendidikan Tinggi. Rekomendasi penelitian ini adalah aktivitas-aktivitas logis dalam proses (1) perencanaan kebutuhan barang milik negara, dan; (2) penganggaran barang milik negara.

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The topic for this thesis research is the role of fixed asset accounting in the optimization of requirement's planning and budgeting of state-owned assets in the Directorate General of Higher Education Ministry of Education and Culture. This study is a qualitative research with Soft Systems Methodology (SSM) approach. The purpose of the study is to describe the complexity and concerns about the process of requirement's planning and budgeting of state-owned assets, and how the role of fixed asset accounting logical and culturally acceptable in that process in the Directorate General of Higher Education.

The results show the complexity of the issues and parties involved in the accounting of fixed assets as well as the process of requirement's planning and budgeting of state-owned assets. The research also generates logical activities and culturally acceptable in the Directorate General of Higher Education. This research recommendation are logical activities in the process of (1) requirement's planning of state-owned assets, and; (2) budgeting of state-owned assets.