

Analisis pengendalian internal aset tetap sistem informasi manajemen dan akuntansi barang milik negara studi kasus unit organisasi eselon 1 markas besar tni = Analysis of internal control of fixed assets of accounting information systems and management of state property case study organizational unit echelon 1 of the Indonesian national armed forces headquarters

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Abstrak

[Penelitian ini bertujuan untuk mengetahui pengendalian internal aset tetap Sistem Manajemen dan Akuntansi Barang Milik Negara pada Unit Organisasi Eselon 1 Mabes TNI. Pengendalian internal aset tetap yang diteliti adalah pengendalian internal aset tetap pada kejadian dan proses penting saat aset tersebut 1.diperoleh, 2.dihapus, 3.Inventarisasi, 4.pengamanan,dan 5.perawatan aset tetap. Penelitian menggunakan metode studi kasus dengan mengobservasi penatausahaan SIMAK BMN dan pengendalian internal aset tetap di Unit Organisasi Eselon 1 Mabes TNI yang didominasi oleh aset persenjataan. Hasil penelitian menunjukkan terdapat permasalahan pada penghapusan aset persenjataan yang bernilai materil, dan aset yang sudah habis masa manfaat tetapi masih digunakan.Pada inventarisasi terdapat permasalahan, operator yang tidak mengikuti prosedur, permasalahan identifikasi registrasi aset tetap sehingga mempengaruhi pelaporan,pengambilan keputusan, pengamanan dan pemeliharaan aset tetap. Dari segi pengamanan belum ada tag aset. Perawatan terhambat permasalahan inventarisasi aset dan kurangnya anggaran., This study aims to determine the internal control of fixed assets and Accounting Management System of State Property at Echelon Organizational Unit 1 TNI headquarters. Internal control of fixed assets under this study is the internal control of fixed assets at the prominent events and process at 1.acquisition, 2.disposal, 3.Inventory, 4.safeguard, and 5.maintenance process of fixed assets. Research using the case study method to observe SIMAK BMN administration and internal control fixed assets in Organizational Unit Echelon 1 TNI headquarters which dominated by weaponry. The results showed there were problems in the elimination of weapons that has material values, and the assets that have expired or have no life-cycle but still used .In Inventory process there are problems, the operator does not follow the procedures, registration identification problem fixed assets that affect reporting, decision-making, security and maintenance fixed assets. In safeguarding asset, there is no asset tag. Major Maintenance problems were caused by inventory problems and a lack of budget.]