

Akuntabilitas dalam akuntansi aset tetap (suatu studi di pemerintah propinsi DKI Jakarta) = Accountability in fixed assets accounting (A study about Pemerintah Propinsi DKI Jakarta)

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Abstrak

<i>Government's Fixed Assets should be manage prudently. it is because fixed asset plays a very important role in public service. Besides, Government's Fixed Assets have a very material value, so that imprudence in fixed assets management have a very high risk.

Fixed Assets management included planning, stocking, repairing, and write off of fixed assets. Fixed assets management also held about fixed assets accounting. The main issues of this thesis is, how is the accountability of fixed assets accounting in Pemerintah Propinsi DKI Jakarta ?

Accounting of fixed assets is the part of Government Accounting. Government Accounting as the administration or Public Finance included recording of revenue and public spending. Undang-Undang No 17 Tahun 2003 Tentang Keuangan Negara and Undang-Undang Nomor 1 Tahun 2004 Tentang Perbendaharaan Negara regulated about Government Accounting.

There ara two main goals of Government Accounting. Managenal Control and Accountability. Subject of Managerial control is using Government Accounting as the base of decision making process. While Accountability has three domains, Financial Accountability which teamed is Financial Statements, Operational Accountability -with the use of resources as a r, lain focus- and Fiscal Accountability that related to the budget conformity. Accountability not just focused on implementation of the laws or regulation. More than that, it's also about the use of resources effectively and efficiently.

There are some problems in the implementation of :;ed assets management in Pemerintah Propinsi IaKI Jakarta. The problems are : (a) there is no regulation about assessment of fixed 4saets need, (b) i l accurate factors in reporting of fixate assets. This mistakes aiiiae from the official's misunderstanding and lack of control in day to day implementation. These problems influence The Financial Reports of Pemerintah Propinsi DKI Jakarta.

This problems also influence accountability of Pemerintah Propinsi DKI Jakarta's fixed assets accounting. It's difficult to reach Fiscal Accountability because inaccurately of fixed asset value in Balance Sheet released by Pemerintah Propinsi DKI Jakarta. It's also not easy to achieve Operational Accountability criteria because the absence of assessment needs regulations. On the other hand, Fiscal Accountability relatively easy to reach because almost all of the process of fixed assets management formally has done as the regulation want.

Generally, Pemerintah Propinsi DKI Jakarta has a policy to increase the quality of accountability in fixed

assets management. We can see this from the regulations that regulate this subject. The problems that arise more technically and cause of the lack of operational regulation that can be used as a guidance for the officials.

The effort of Pemerintah Propinsi DKI Jakarta to make an Accounting Standard as a guidance in accounting practice, is a very good effort. This is a proactive step because National Standard Accounting for Government is not yet exist until now. Pemerintah Propinsi DKI Jakarta is suggested to finished the Amounting Standard immediately.

Also to make a regulations about assessment need of fixed assets that can be used as a guidance to implementation the regulation or rules. Control of accounting process also has to be a priority to prevent inaccurately of Financial Reporting, included Balance Sheet.</i>