



SIMPOSIUM ILMIAH AKUNTANSI 6

ANALYSIS OF FIXED ASSETS INTERNAL CONTROL SYSTEM AT BADAN PERENCANAAN PEMBANGUNAN DAERAH KOTA MEDAN

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ABSTRACT

This research is entitled Analysis of the Internal Control System for Fixed Assets at the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan. The aim of this research is to find out whether the internal control system for fixed assets at the the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan is in accordance with the elements of internal control according to Government Regulation of the Republic of Indonesia Number 60 of 2008. The types of data used in this research are primary data and data secondary. Primary data was obtained from direct interviews with sources, namely the Head of Subdivision for Personnel and General Affairs and the Property Manager. Secondary data was obtained from documents, namely organizational structure, goods inventory cards, order letters, receipts, goods invoices, payment orders, payment orders, funds disbursement orders, and minutes of official vehicle returns. The data collection methods used were interviews and documentation. The data that has been collected is then processed using descriptive analysis techniques. The data processing process starts from collecting data and then describing the data in accordance with the components of internal control according to Government Regulation of the Republic of Indonesia Number 60 of 2008. The results of research and discussions that have been carried out regarding the Analysis of the Internal Control System for Fixed Assets at the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan regarding components-components of internal control according to Government Regulation of the Republic of Indonesia Number 60 of 2008, namely internal control environment, risk assessment, control activities, information and communication and overall monitoring, it can be concluded that its implementation is quite effective. This research found that there was a discrepancy between the control components according to Government Regulation of the Republic of Indonesia Number 60 of 2008 and the internal control implemented the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan, namely that there was weak internal control in Risk Assessment and Control over assets in the Control Activities sub-component.

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INTRODUCTION

The rapid development of companies and government agencies encourages the need for operational efficiency and effectiveness. Fixed assets are one of the important elements in supporting the smooth running of operational activities, both in companies and government agencies. As tangible assets that are ready to use and have a useful life of more than one year, fixed assets such as buildings, equipment, vehicles, and machinery have a strategic and

significant value to the success of the organization in achieving its goals. Fixed assets have a limited life, so at the end of their useful life they must be disposed of or replaced. Along with the company's operational activities, the ability of fixed assets will decrease in the long term (except assets in the form of land), because land has an infinite life.

However, the management of fixed assets often faces challenges, such as damage, misuse, or mismatch of records with physical conditions. These problems can cause operational inefficiencies, losses, and even affect the organization's reputation. For this reason, the implementation of an effective internal control system is important to protect assets, improve the accuracy of financial reporting, and ensure compliance with policies and regulations.

According to the Institut Akuntan Publik Indonesia (IAPI) in Kuntadi (2023) states that "The internal control system is a process carried out by the board of commissioners, management and other entities designed to provide reasonable assurance about achievements in the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations". Based on Government Regulation of the Republic of Indonesia Number 60 of 2008, internal control includes five main components: control environment, risk assessment, control activities, information and communication, and monitoring. The implementation of a good internal control system not only helps maintain the reliability of fixed asset data but also reduces the risk of fraud and improves operational efficiency.

This research contributes to providing new literature related to the implementation of internal control of fixed assets in local government agencies, providing guidance and recommendations for Bappeda Kota Medan to improve the fixed asset management system, filling research gaps by analyzing specific problems related to fixed asset management in Bappeda Kota Medan, and providing solutions that are data-based and in accordance with regulations.

LITERATURE REVIEW

System

Mulyadi (2023:4) stated that "A system is a network of procedures created according to an integrated pattern to carry out the company's main activities". Romney & Paul (2020:3) stated that "A system is a series of two or more components that are interrelated and interact to achieve goals".

Based on several definitions of the system above, it can be concluded that a system is a collection of procedures or components that are interrelated and interact in an integrated manner to carry out main activities or achieve certain goals.

Internal Control System

According to Government Regulation of the Republic of Indonesia Number 60 of 2008, it states that "The internal control system is an integral process in actions and activities carried out continuously by management and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, monitoring of state assets, and compliance with laws and regulations".

From the definition above, it can be concluded that the internal control system is a process/effort carried out by management and employees continuously through organizational structures, methods, and all measures to maintain company assets, monitor the accuracy and reliability of financial reports, encourage efficiency, and encourage compliance with management policies in order to achieve company goals.

The main components of the internal control system consist of: 1) Control Environment that forms a conducive basis through ethical values, integrity, and a clear organizational structure. 2) Risk Assessment, namely identifying and analyzing risks that have the potential to affect the achievement of organizational goals. 3) Control Activities, including procedures designed to mitigate risks, including segregation of duties, transaction authorization, and physical control of assets. 4) Information and Communication, ensuring the smooth flow of information within the organization to support decision making. 5) Monitoring, namely ensuring the effectiveness of the internal control system through routine evaluation and follow-up on recommendations for improvement.

Fixed Assets

Warren et al., (2021:487) stated that, "Fixed assets are assets that are long-term or relatively permanent in nature such as equipment, buildings, and land. Fixed assets have characteristics, namely having a physical form and thus are tangible assets, owned and used by the company in operational activities, and are not intended to be sold as part of operations."

Based on the Regulation of the Minister of Finance Number 22/PMK.05/2022 of 2022, it defines "Fixed assets are tangible assets that have a useful life of more than 12 (twelve) months, to be used or intended to be used, in government activities or utilized by the general public."

Based on the definition above, it can be concluded that fixed assets are tangible assets consisting of equipment, buildings, land that have a useful life of more than 12 (twelve) months, are permanent in nature, used in operational activities and are not intended to be sold as part of operations.

RESEARCH METHODS

The data used in this research is qualitative data such as the results of interviews that have been conducted with employees at the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan. Qualitative data is data that includes information in the form of words, paragraphs, and sentences that have relevant meaning for research. An example of qualitative data is community responses (Nasution 2023: 11-12).

The data sources used in this research are primary data, namely the results of direct interviews with sources, namely the Head of the Head of the Personnel and General Section and the Goods Manager, and secondary data obtained through this research are organizational structures, goods inventory cards, and documents related to fixed assets.

The data collection technique used in this research is to conduct interviews with the Staff and Head of the General and Personnel Section of Bappeda. Before conducting interviews, researchers explained the background of the topic in this study. The next data collection technique carried out is documentation, where researchers get several documents such as organizational structures, inventory cards, and documents related to fixed assets.

The data processing technique used in this research is descriptive analysis technique. Descriptive analysis is to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations (Sugiyono 2019). The data processing process starts from collecting data then describing the data in accordance with the components of internal control according to Government Regulation of the Republic of Indonesia No. 60 of 2008.

RESEARCH RESULTS AND DISCUSSION

Results

Data collection is an activity of searching for data in the field that will be used to answer the formulation of research problems, the results of the data collection will then be processed using descriptive analysis.

Definition of Fixed Assets

The definition of fixed assets according to the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan is tangible assets that have a useful life of more than 12 (twelve) months to be used in regional government activities. Fixed assets in the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan are land, equipment and machinery, buildings, and buildings, roads, irrigation, and networks, other fixed assets, and construction in progress.

Classification of Fixed Assets

The classification of fixed assets of the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan is (1) Land which is grouped as fixed assets obtained in a ready-to-use condition used in the operational activities of the Regional Government. (2) Equipment and machinery include among others: machines and motor vehicles, electronic equipment, and all office inventory, and other equipment obtained with the intention of being used in the

operational activities of the Regional Government which have a useful life of more than 12 (twelve) months in a ready-to-use condition. (3) Buildings and structures include all buildings and structures acquired in ready-to-use form that are used for the operational activities of the Regional Government. (4) Roads, Irrigation, and Networks include roads, irrigation, and networks that are built or controlled by the Regional Government in a ready-to-use condition. (5) Other fixed assets include fixed assets that cannot be grouped into the asset groups above, which are acquired and utilized for the operational activities of the Regional Government in a ready-to-use condition. (6) Construction in progress includes fixed assets that are in the process of being built, which as of the date of the financial statements have not been fully completed.

Components of Internal Control System

Explanation of the Internal Control System Components at the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan is (1) Control Environment, Bappeda Kota Medan conducts a control environment aimed at ensuring transparency and accountability in fixed asset management. Integrity enforcement is done through spiritual activities, discipline, and code of ethics to prevent misuse of assets. Employees are assigned according to competence and regularly attend training to improve their skills. Leadership supports transparency through open communication and risk-based decision making. A clear organizational structure clearly divides tasks and responsibilities, while authority is delegated according to the level of responsibility, such as asset management and maintenance by the goods officer. Bappeda also ensures competent human resources through rigorous selection and periodic training and engages internal control officers for regular audits and policy enforcement. These measures create efficient and accountable asset management. (2) Risk assessment The risk assessment of fixed asset control in Bappeda Kota Medan is still weak, characterized by frequent damage, loss, and misuse of assets. To overcome this, Bappeda conducted risk identification and analysis through several steps. Goods managers use inventory cards to monitor fixed assets and conduct routine inventories by matching the Room Inventory Card (KIR) data with the physical condition of the assets. Asset use policies are clearly established to prevent misuse, accompanied by regular checks on the condition and use of assets. In addition, asset maintenance is carried out as soon as damage reports are received to prevent further losses. These measures aim to strengthen supervision and risk control over fixed assets. (3) Control Activities Fixed asset control activities in Bappeda Kota Medan are carried out through several steps. First, employee performance reviews are conducted regularly by comparing work results against predetermined benchmarks, ensuring good, fixed asset management. Second, information system management uses the SIMBADA application, where asset data is recorded digitally and can only be accessed by authorized employees using an account equipped with a password. Third, physical control involves assigning codes to assets to facilitate monitoring, routine maintenance, and the removal of assets that have been damaged or expired. However, there are still weaknesses such as mismatches between inventory data and physical conditions, weak loan procedures, and the risk of damage due to lack of maintenance. These issues have the potential to cause financial losses, disrupt operations, and increase the risk of misuse or corruption. Therefore, tighter physical controls are needed to address these risks. (4) Information and Communication Bappeda Medan City supports fixed asset management using transaction documents as the basis for recording. The main documents used include the Purchase Order for the implementation of asset procurement, Receipt as proof of money transfer, and Goods Invoice which lists asset details such as type, quantity, and date of delivery. In addition, the Payment Request Letter is used to submit payments, followed by the Payment Order Letter as payment instructions, and the Fund Disbursement Order Letter to disburse funds as needed. This documentation ensures accurate recording, minimizes the risk of asset loss, and supports transparency in budget management. (5) Monitoring, the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan monitors the internal control of fixed assets by conducting routine management. One of these routine activities is the fixed asset inventory activity which is carried out once every 3 months.

Discussion

Control Environment Effectiveness

The control environment is the basis of all internal control components involving people, morals, and competencies. The control environment is considered good if employees can demonstrate behavior that has an attitude of responsibility, discipline, and honesty. The Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan has a control environment that upholds integrity and ethical values, commitment to competence, conducive leadership, appropriate organizational structure, appropriate delegation of authority and responsibility, preparation, and implementation of sound policies on SDA development, and the embodiment of the role of effective government internal supervisory apparatus, thus causing positive and conducive behavior in the work environment.

The results showed that the components of the control environment components implemented by the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan are in accordance with the control environment according to PP RI No. 60 of 2008.

Weaknesses in Risk Assessment

Risk assessment is a component of internal control that includes risk identification and risk analysis. The purpose of risk identification is to evaluate other factors that can increase risk in the future. The purpose of risk analysis is to determine the impact of the identified risks on the achievement of Agency objectives.

Based on the results of the study, the risk assessment component that has been applied by the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan is not in accordance with the risk assessment according to PP RI No. 60 of 2008. Risk assessment of fixed asset control in Bappeda is still very weak because there is still frequent damage, loss, and misuse of fixed assets, therefore it is necessary to identify and analyze risks for fixed asset control. The Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan conducts risk identification and analysis, namely the goods manager has an inventory card that facilitates the supervision and control of fixed assets. Actions taken to avoid the occurrence of lost fixed assets, namely by conducting inventory activities, to avoid misuse of assets, namely by establishing asset use policies and routine checks, and in preventing damaged assets, namely routine maintenance.

Inappropriate Control Activities

Control activities are components of internal control that are used to overcome risks that may occur during internal control. The Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan has reviewed the performance of employees of the government agencies concerned, control over the management of information systems, physical control over fixed assets, separation of functions, authorization of important transactions and events, accurate and timely recording of transactions and events, good documentation of the internal control system and important transactions and events.

Based on the research results, the control activities determined by the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan are not in accordance with the control activities according to PP RI No. 60 of 2008. This can be seen from the sub-component of physical control over fixed assets, where the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan has physical control over the internal control of fixed assets, but there are still discrepancies that can lead to various risks, such as Bappeda's fixed assets against borrowing, negligence, and mismatches of goods in the room inventory card with goods in the room. This can be caused by weak physical control of assets such as the absence of an adequate security system or unclear procedures for borrowing and returning assets. Bappeda's fixed assets are also vulnerable to damage, either due to age, improper use, or lack of maintenance.

Appropriate Information and Communication

Information and communication is an element of internal control used to identify, record, and communicate information in the right form and time. Based on the research results, the information and communication components that have been implemented by the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan are in accordance with information and communication according to PP RI No. 60 of 2008.

Consistent Monitoring

Monitoring is a component of internal control that is used as a process of assessing the performance of the Internal Control System on an ongoing basis. The Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan conducts monitoring of internal control fixed assets through physical management, namely inventory activities. Based on the results of the research, it can be concluded that the monitoring that has been established by the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan has been in accordance with monitoring according to PP RI No. 60 of 2008.

CONCLUSION

Based on the results of the research and discussion that has been carried out regarding the Analysis of the Fixed Asset Internal Control System at the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan related to the components of internal control according to Government Regulation of the Republic of Indonesia Number 60 of 2008, namely the internal control environment, risk assessment, control activities, information and communication and monitoring as a whole, it can be concluded that its implementation is quite effective. However, there are not yet appropriate, namely:

1. In the risk assessment of fixed asset control in Bappeda is still very weak because there is still frequent damage, loss, and misuse of fixed assets, therefore it is necessary to identify and analyze risks for fixed asset control.
2. In the sub-component of control Activities, namely physical control over fixed assets in the Badan Perencanaan Pembangunan Daerah (Bappeda) Kota Medan, there are still discrepancies that can lead to various risks such as borrowing, negligence, and discrepancies in goods caused by weak physical control of assets such as the absence of an adequate security system or unclear procedures for borrowing and returning assets

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