

Optimizing Fixed Asset Management through Information System at BPJS Ketenagakerjaan Belawan Medan Branch

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ABSTRACT

This research aims to enhance the efficiency of fixed asset management at BPJS Ketenagakerjaan Belawan Medan Branch through the implementation of a Fixed Asset Information System. The primary focus involves system requirement analysis, database design, and application development to optimize the maintenance and management of the organization's fixed assets. Data is obtained through interviews with relevant staff, observation of current processes, and analysis of internal documents. The research methodology encompasses the development of a system that can effectively monitor, record, and report information related to fixed assets. It is anticipated that the implementation of this system will improve the accuracy of asset tracking, reduce the potential for data loss, and provide a better understanding of the condition and utilization of fixed assets, thereby supporting more informed decision-making at the BPJS Ketenagakerjaan Belawan Medan Branch level.

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INTRODUCTION

Advanced technology affects the development of every company, both private companies and government companies. In company problems, it is increasingly difficult, especially in the presentation of financial statements. In achieving the main objectives of the company always faced problems both from inside and outside the company, for that it is necessary to have internal control that can help expedite activities within the company and minimize the risks of irregularities or errors in every activity within the company.

Every company has goals to be achieved, both short-term and long-term. The company will not be able to achieve this target without the existence of fixed assets that can ensure the smooth running of the company's routine operations that are very important. Without fixed assets, it is impossible for a company to achieve its goals well and be able to carry out its routine operational activities properly.

According to the Indonesian Institute of Accountants (IAI) through Accounting Article No.16 states the definition of fixed assets as follows: "fixed assets are tangible assets obtained in ready-to-use form by being built in advance, which are used in company operations are not intended to be sold in the framework of the company's normal activities and have a useful life of more than one year" (2004: 162).

Every company, both in the field of trade services, and industry must have fixed assets to run operational activities every day. Fixed assets are company assets whose usage period is more than one normal accounting period and can be said to be above one use. These fixed assets are classified into two groups based on their form, namely tangible assets (intangible assets) and fixed assets (tangible assets). The property referred to in this group is land, buildings, machines, vehicles, copyrights, and so on. Running the company's operational activities, the process of acquiring fixed assets certainly requires considerations for the company, especially in terms of available funds to obtain these fixed assets. A plan requires proper consideration for decision makers about what policies need to be taken to obtain fixed assets.

In this case, it is necessary to determine whether expenses related to fixed assets fall into capital expenditure or income expenditure. Fixed assets aim to obtain maximum benefits in accordance with the period of use, as well as to avoid misappropriation of cost statements in an accounting period. In today's economic life companies must apply fixed asset information systems to estimate more accurately, this is very important in the economic period of fixed assets. In calculating fixed assets, many find obstacles even though they have used a computerized system but still tend to be slow, not up to date.

METHOD

Based on the author's findings, the population is that BPJS Employment Belawan Medan Branch is a social security forum, to support the running of the business, the need for Fixed Assets, the calculation of Fixed Assets in the company must also be in accordance with correct accounting. While the sample that the author raised that is able to represent all population objects is the Fixed Asset Information System at BPJS Employment Belawan Medan Branch.

Data collection techniques with the aim of obtaining data from companies that are used as material to design the development of fixed asset information systems Data collection techniques used include:

- a. Observation. The research was conducted by making direct observations in the field of work based on the results of observations in the form of the extent of the development of the Fixed Asset Information System at BPJS Employment Belawan Medan Branch.
- b. Interview. This method is carried out by interviewing resource persons by asking several questions to the company's department leaders in order to obtain information about the profile of BPJS and about the fixed asset calculation system used by the BPJS Employment Belawan Medan Branch.

Data collection techniques use manual methods with the aim of being the basis for designing a Fixed Asset information system at BPJS Employment Belawan Medan Branch with Visual Basic Net 2010. Evaluation of the proposed system designed.

RESULT AND DISCUSSION

The description of the proposed description is in the company property section of BPJS Employment Belawan Medan Branch, which is related to research is Buildings, Vehicles, Machinery and Office Equipment.

Context Diagram

With a diagram of the proposed context in the design of the Fixed Asset information system at BPJS Employment Belawan Medan Branch. The context diagram that the author proposes has 4 (four) entities as shown in figure 1 below:

Figure 1. Context Diagram

Data Flow Diagram Level 0

Data Flow Diagram level 0 explains the process of making depreciation reports on Fixed Asset Purchases, the process of purchasing fixed assets, making Fixed Asset Scandals and making Fixed Asset depreciation reports from the proposed Fixed Assets Information System. At level 0 this consists of 3 (three) activity processes in figure 2 below:

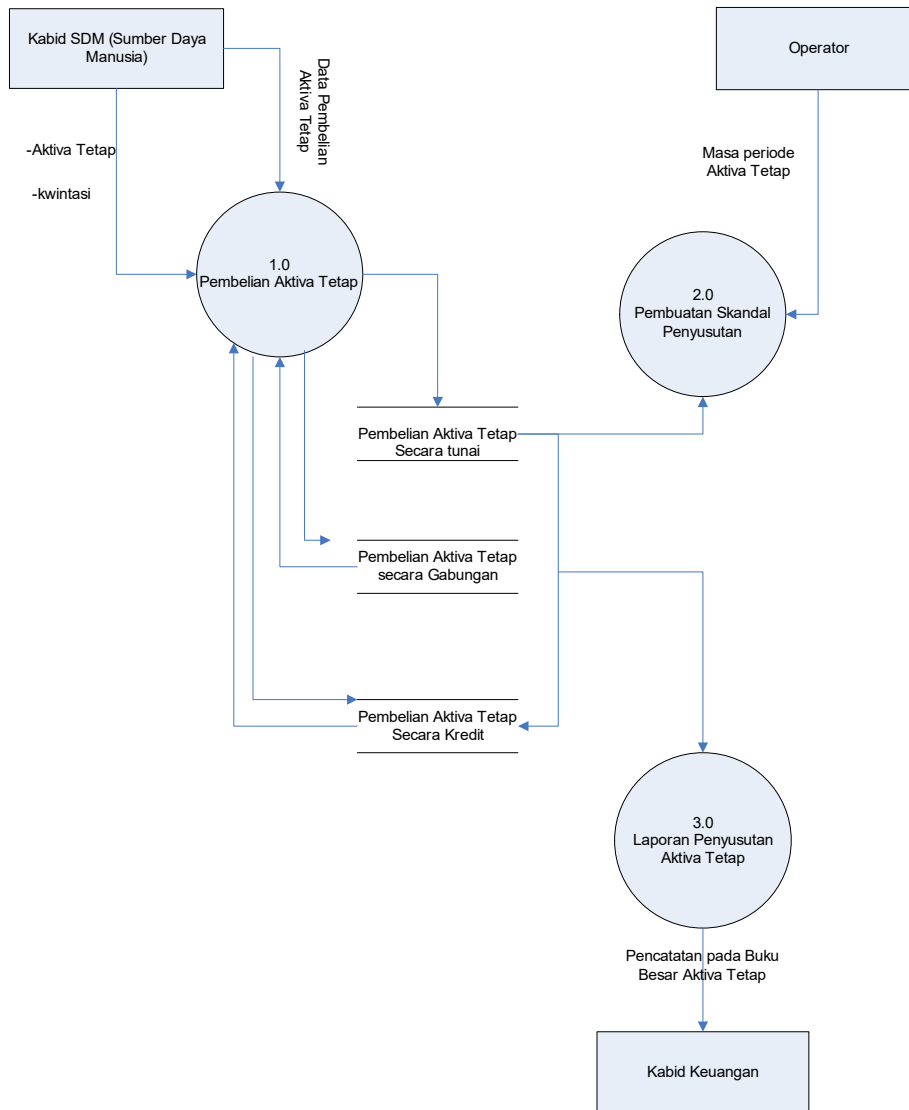


Figure 2. Data Flow Diagram 0

(Flowchar) System

The proposed flow body consists of HR, Operators, Head of Finance, and Branch Head. This proposed water body can be seen in figure 3 below.

Figure 3. System Flowchart

Designing an Entity Relationship Diagram

Entity Relationship Diagram in Fixed Assets information system in figure 4.6. as follows:

Figure 4. Proposed Entity Relationship

From the picture above the relationship between entities above can be seen the types of relationships between entities, namely:

- Types of relationships between Fixed Assets entities with Fixed Assets calculation have a one to many relationship, meaning that Fixed Assets can be calculated by several methods of calculating Fixed Asset Depreciation
- The type of relationship between the Fixed Assets calculation entity and the Asset Acquisition has a more detailed calculation breakdown
- The type of relationship between entities between Fixed Assets and depreciation has a many-to-one relationship, meaning that many Fixed Assets only have 1 (one) depreciation.

The design of the Main menu structure made by researchers can be seen in figure 5 as follows

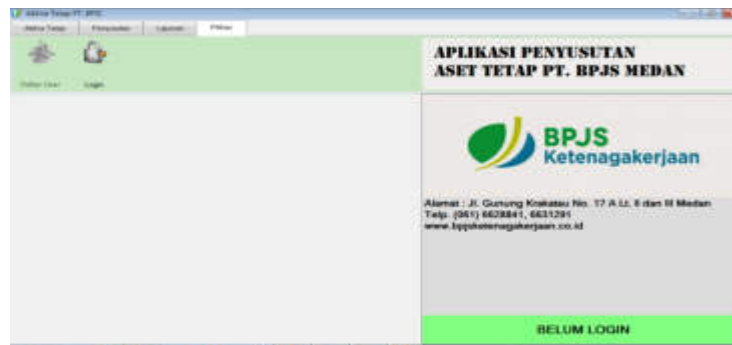


Figure 5. Design View

To design a Fixed Asset Information System program, the author completes with security controls, every entry into the section contained in the login program can be seen in figure 6.

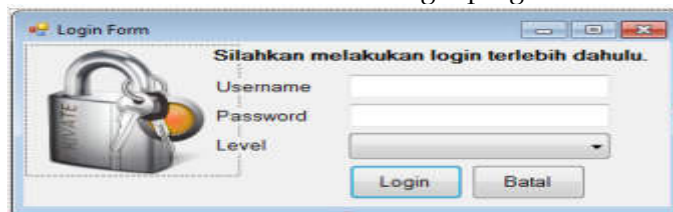


Figure 6. Menu Login

To design a fixed asset information system program on the display of this asset management menu, the author completes it with security control, every entry into the parts contained in the program.

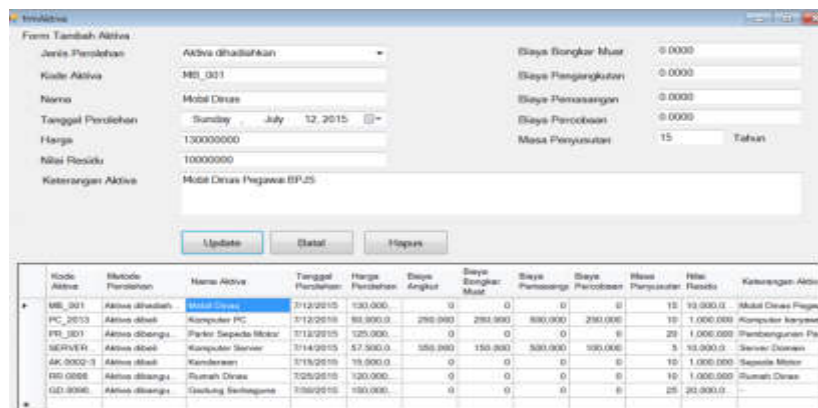
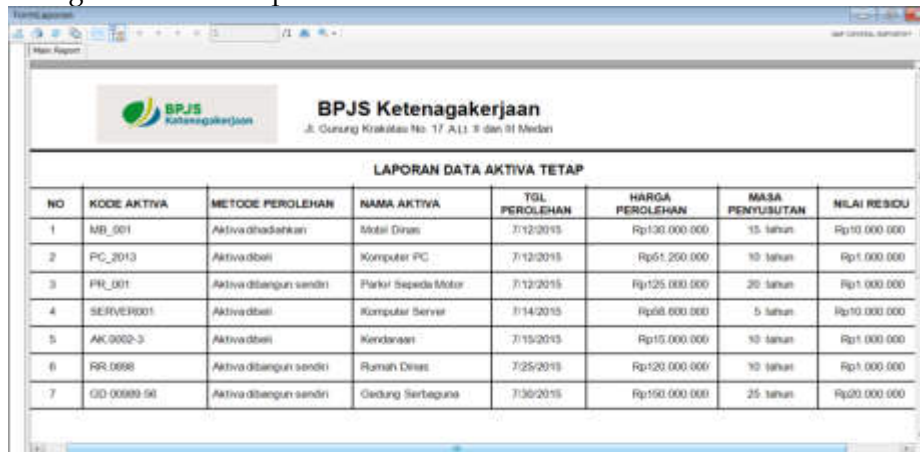


Figure 7. Fixed Asset Form Display

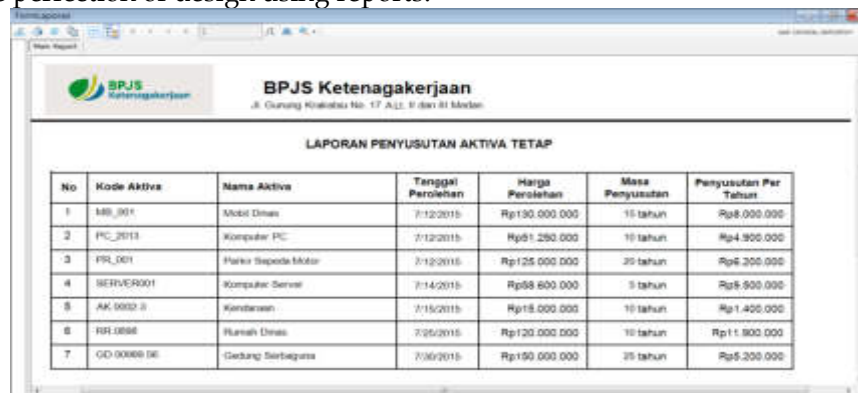
Display of Fixed Asset Data that displays related Asset data in the Fixed Assets information system, The design of the Data report data form is made to find out the Fixed Assets List.



NO	KODE AKTIVA	METODE PEROLEHAN	NAMA AKTIVA	TGL PEROLEHAN	HARGA PEROLEHAN	MASA PENYUSUTAN	NILAI RESIDU
1	MB_001	Aktiva dihadatkan	Mobil Dinas	7/12/2015	Rp130.000.000	15 tahun	Rp10.000.000
2	PC_2013	Aktiva dibeli	Komputer PC	7/12/2015	Rp51.250.000	10 tahun	Rp1.000.000
3	PR_001	Aktiva dibangun sendiri	Parkir Sepeda Motor	7/12/2015	Rp125.000.000	20 tahun	Rp1.000.000
4	SERVER001	Aktiva dibeli	Komputer Server	7/14/2015	Rp98.600.000	5 tahun	Rp10.000.000
5	AK 0002-3	Aktiva dibeli	Kendaraan	7/15/2015	Rp15.000.000	10 tahun	Rp1.000.000
6	RR 0088	Aktiva dibangun sendiri	Ruang Dinas	7/25/2015	Rp120.000.000	10 tahun	Rp1.000.000
7	GD 00000 50	Aktiva dibangun sendiri	Gedung Serbaguna	7/30/2015	Rp190.000.000	25 tahun	Rp20.000.000

Figure 8. Advanced menu view

In the depreciation report section of assets in the fixed asset information system that completes the perfection of design using reports.



No	Kode Aktiva	Nama Aktiva	Tanggal Perolehan	Harga Perolehan	Masa Penyusutan	Penyusutan Per Tahun
1	MB_001	Mobil Dinas	7/12/2015	Rp130.000.000	15 tahun	Rp8.000.000
2	PC_2013	Komputer PC	7/12/2015	Rp51.250.000	10 tahun	Rp4.900.000
3	PR_001	Parkir Sepeda Motor	7/12/2015	Rp125.000.000	20 tahun	Rp6.200.000
4	SERVER001	Komputer Server	7/14/2015	Rp98.600.000	5 tahun	Rp19.500.000
5	AK 0002-3	Kendaraan	7/15/2015	Rp15.000.000	10 tahun	Rp1.400.000
6	RR 0088	Ruang Dinas	7/25/2015	Rp120.000.000	10 tahun	Rp11.800.000
7	GD 00000 50	Gedung Serbaguna	7/30/2015	Rp190.000.000	25 tahun	Rp7.200.000

Figure 9. Fixed Assets depreciation report

For Fixed Asset information system application programs using Microsoft Visual Basic Net 2010 software there are several advantages including the following:

- The system used is connected to the network.
- The system designed is still multiuser so that it can only be used by 1 (one) user only.
- The system used is connected to the internet.
- The system used is not stand alone.

For Fixed Asset information system application programs using Microsoft Visual Basic Net 2010 software there are several disadvantages including the following:

- Network does not cover area only between locales
- The system can be used by other users so that it is difficult to detect system errors

CONCLUSION

BPJS Ketenagakerjaan Belawan Medan Branch is a unit of the social security organizing agency and has Fixed Assets that are in accordance with company standards and have good

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calculations in accordance with procedures. BPJS Employment Belawan Medan Branch in calculating Fixed Assets only uses one (1) method, namely the straight line method. The amount of depreciation in BPJS Ketenagakerjaan Belawan Medan Branch each year is calculated using the straight-line method which produces the same amount of depreciation expense every year throughout the useful life of a fixed asset, and the residual value of the fixed asset is considered Rp 0. The calculation is carried out by the accounting department at the end of each financial year.

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