

Fixed Asset Applications Using Excel as a Supplement of Village Asset Management Systems

Abstract— The application of village asset management systems used to record village assets. This application has not produced detailed information about fixed assets. The purpose of the study is to describe fixed asset applications using Excel and its feasibility as a supplement of village asset management systems. The model used is a descriptive study model. The types of data used are quantitative and qualitative data. The quantitative data used is the assessment of technical and operational feasibility data. Qualitative data in the form of the village asset management procedures. The instrument used was an application feasibility questionnaire covering technical and operational feasibility. The instrument uses 4 Likert scales, from 1 (very infeasible) to 4 (very feasible). The study results are the fixed asset application using excel consists of village identity, account, village apparatus, list of goods, list of fixed assets, mutation, depreciation (financial and fiscal methods), and the fixed asset reports. The fixed asset applications using Excel serve as a supplement of village asset management systems. The fixed asset application using Excel can receive data exported from village asset management systems and can provide data imported into village asset management systems. The fixed asset applications using Excel are technically and operationally feasible as a supplement of village asset management systems.

Keywords— *applications; fixed asset; excel; applications*

I. INTRODUCTION

The village is a legal community unit that has the territory and authority to regulate and manage the interests of the community according to Government Regulation Number 72 of 2005 has an important role in development. The village government is led by the Village Head and assisted by village officials. In the village, a Village Consultative Body (BPD) was also formed, which is the embodiment of democracy.

The village government in managing village assets can use the SIPADES application (Village Asset Management System). The SIPADES application is used to record village property that comes from the village's original wealth, purchased or obtained at the expense of the village income and expenditure budget, or other legal acquisition of things.

The SIPADES application was developed by the Directorate General of Village Government Development c.q. Directorate of financial facilities and village government assets. The SIPADES

application is used as a tool for the village government to facilitate the management of village assets, control asset ownership following applicable regulations, and minimize the risk of asset loss. Discipline the use of assets to make it efficient and effective for the government and village community. Make it easier for village heads to convey village assets report, and to facilitate the implementation of village asset codification according to general guidelines for village asset codification.

The village government prepares reports on the realization and implementation of the budget, as well as reports on village property. The SIPADES applications have not produced detailed information on fixed assets including fixed asset cards, depreciation, and a list of the carrying amount of fixed assets. Therefore, it is necessary to develop a fixed asset application to support the SIPADES application in financial management and village assets.

The SIPADES application is created using database Access and the fixed asset is created using Excel. Access and Excel are both software that are intended to process databases and spreadsheet on Windows systems so that the process of importing and exporting data becomes easier. Besides, Excel is a spreadsheet application that is still widely used together with other software in a more efficient accounting process [1], excel was the most common technology skill [2]. Excel can be used as a complimentary or standalone tool of financial reporting [3]. Both applications very useful in designing, creating, and processing data quickly. The application is easy to use so that it can be used by the beginner/village level.

The fixed asset application is designed to provide data to facilitate importing data from the SIPADES application. The use of data import facilities in the SIPADES application will speed up data input. The fixed asset application is also made to be able to complete the output of the SIPADES application that is exported to an excel file. The SIPADES application can receive input and produce output in the form of an excel file.

Based on the background of the problem, this study will focus on describing fixed asset applications using Excel and its feasibility as a supplement of village asset management systems.

II. RESEARCH METHOD


A. Research Model

The research uses a descriptive method. The research model used was adapted from a modified Research & Development model according to needs. The research stages include needs analysis, development of fixed asset application, and fixed asset application testing.

B. Types of Data

The types of data used are quantitative and qualitative data. The quantitative data used is the assessment of technical and operational feasibility data. Qualitative data in the form of the SIPADES application procedures.

C. Research Instrument

The instrument used was an application feasibility questionnaire  covering technical and operational feasibility. The technical performance includes: (1) the ability of the hardware and operating system to support the application, 2) simplicity, and ease of use. The operational performance includes: (1) application compatibility with user capabilities, (2) the application's ability to produce information, (3) controls that the application has. The instrument uses 4 Likert scales, from 1 (very infeasible) to 4 (very feasible).

D. Analysis Techniques

The analysis technique used is descriptive analysis, which includes descriptions of the parts and functions of the spreadsheet-based fixed asset application as a supplement of the SIPADES application. Description of the technical and operational feasibility of the spreadsheet-based fixed asset application based on a percentage analysis of the technical and operational aspects of the application. The feasibility level and revised criteria are presented as follows in Table I.

TABLE I. FEASIBILITY LEVEL AND REVISED CRITERIA

Value	Level of Feasibility
81.26-100.0	Very feasible, does not need revision
62.51-81.25	Feasible, no need for revision
43.76-62.50	Not feasible, need to be revised
25.00-43.75	Very infeasible, really needs to be revised

III. RESULTS AND DISCUSSIONS

Village assets are items belonging to the village originating from the original assets of the village, purchased or obtained at the expense of the Village Income and Expenditure Budget (APB Desa) or obtaining other legal rights. Village asset Management is a series of activities starting from planning, procurement, use, utilization, security, maintenance, deletion, transfer, administration, reporting, appraisal, guidance, supervision, and control of village assets [4].

According to financial accounting standards, a fixed asset is a tangible asset that is held for use in the production or inventory of goods or services, for sale to other parties, for administrative purposes, and is expected to be used for more than one period.

Accounting treatment for fixed assets includes recognition, measurement, presentation, and disclosure. The fixed assets are recognized, measured, presented/disclosed following the statement of financial accounting standards number 16 [5].

The following will be described about the fixed asset application to support the SIPADES application., and the feasibility of the fixed asset application to support the SIPADES application.

A. The Fixed Asset Application

The fixed asset applications are applications created using excel. This application consists of several parts, namely village identity, account, village apparatus, list of goods, list of fixed assets, mutation of fixed assets, fixed asset reports, and fixed asset depreciation cards based on financial and tax accounting standards. The main menu and sub-menu of fixed asset applications are presented in Fig. 1.

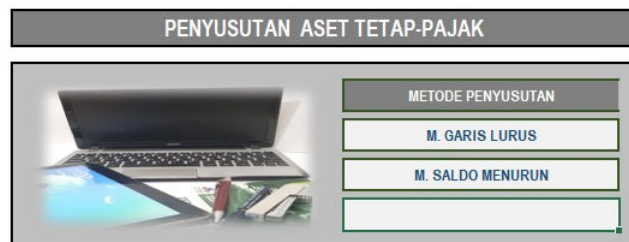
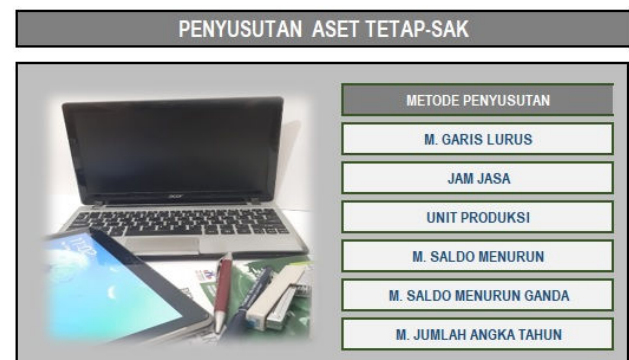
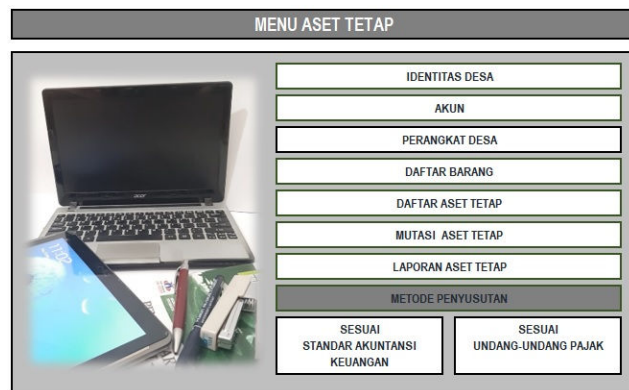


Fig. 1. Main menu and sub menu of application

The village identity form contains information about village identity. The village identity form is presented in Fig. 2.

Fig. 2. The village identity form of application

The account form contains information about account. The village identity form is presented in Fig. 3.

Fig. 3. The account form of application

The village apparatus form contains information about village apparatus. The village apparatus form is presented in Fig. 4.

Fig. 4. The village apparatus form of application

The list of goods form contains information about list of goods. The list of goods form is presented in Fig. 5.

Fig. 5. The list of goods form of application

The list of fixed assets form contains information about list of fixed assets. The list of fixed assets form is presented in Fig. 6.

Fig. 6. The list of fixed assets form of application

The fixed asset depreciation cards contains information about fixed asset depreciation. The fixed asset depreciation cards is presented in Fig. 7.

**KARTU PENYUSUTAN ASET TETAP
METODE GARIS LURUS**

Biaya perolehan :
Nilai sisa :
Estimasi Umur Manfaat (tahun) :
Penyusutan aset per tahun :

Tabel Penyusutan Metode Garis Lurus

Kode :
Nama :

Awal Tahun	Debit Penyusutan	Kredit Ak. Penyusutan	Total Akumulasi Penyusutan	Jumlah Tercatat Aset

Fig. 7. The example of fixed asset depreciation cards

fairness, completeness), and has some control output (output reconciled with other parts). The results of this study are consistent with the results of previous studies which state that users can use spreadsheet-based applications, the ability to use the spreadsheet applications is related to perceived usefulness [6], [7], [8], [11]. Spreadsheet-based applications can generate the required information [12], [13]. The Controlling application is considered feasible, it means that the password, application control, and output control are adequate [14], [15], [16]. The application quality is influenced by the effectiveness of internal control [17]. The effectiveness of controls in a computerized accounting system is characterized by providing appropriate safety [18], [19]. The previous study found a positive effect of The effectiveness of controls on the detection of fraud [20].

TABLE III. THE RESULTS OF OPERATIONAL FEASIBILITY ASSESSMENTS

Operational Aspects	Score (%)	Rating
The user ability to use application		
User can use the application quickly.	91.67	very feasible
User can overcome its own difficulties in the use of the application.	87.04	very feasible
Ability of application to generate information		
Application can generate financial reports.	93.52	very feasible
Application to generate detailed information.	79.63	feasible
Application can generate information that can be displayed on the monitor.	98.15	very feasible
Application can generate information in hardcopy documentation (print).	93.52	very feasible
Application Control		
Application include adequate password.	76.85	feasible
Application has some controls (validation test, a test of accuracy, fairness, completeness etc.).	78.04	feasible
Application has some control output (output reconciled with other parts).	78.33	feasible
Average	86.31	very feasible

IV. CONCLUSION

The purpose of the study is to describe fixed asset applications using Excel and its feasibility as a supplement of village asset management systems. The study results are the fixed asset application using excel consists of village identity, account, village apparatus, list of goods, list of fixed assets, mutation, depreciation (financial and fiscal methods), and the fixed asset reports. The fixed asset applications using excel serve as a supplement of village asset management systems. The fixed asset application using Excel can receive data exported from village asset management systems and can provide data imported into village asset management systems. The fixed asset applications using Excel are technically and operationally feasible as a supplement of village asset management systems.

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[iCAST 2020] Congratulation Your paper #1570662402 ('Fixed Asset Applications Using Excel as A Supplement of Village Asset Management Systems') - Letter of Acceptance

1 message

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Mon, Oct 5, 2020 at 8:29 PM

Reply-To: yuhefizar@pnp.ac.id

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Subject : Letter of Acceptance (LoA) for Conference

Dear Mr. Ketut Arya Bayu Wicaksana

Paper ID :1570662402

Paper Title :Fixed Asset Applications Using Excel as A Supplement of Village Asset Management Systems

We are delighted to inform you of the decision of the scientific committee that your paper has been accepted to be presented in The 3rd International Conference on Applied Science and Technology (iCAST) 2020 which will be held through the Virtual Conference on October 24-25 2020 and hosted by Politeknik Negeri Padang.

In meantime please complete registration as below:

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2. Technical for the virtual conference can be seen through <https://icast.isas.or.id/2020/virtual-conference/>

Deadline for these two procedures (Point 1 and 2): October 7, 2020

* Ignore this Message if you have done these two procedures

Thank you very much for your participation and contribution, see you soon at the conference.

Padang, September 30, 2020

Sincerely Yours,

Regards,

Dr. Yuhefizar, S.Kom.,M.Kom

Conference Chair

2020 International Conference on Applied Science and Technology (iCAST)

Conference Website : <https://icast.isas.or.id/2020/>



I Made Ariana PNB <madeariana@pnb.ac.id>

[iCAST 2020] Congratulation Your paper #1570662402 ('Fixed Asset Applications Using Excel as A Supplement of Village Asset Management Systems') - Information before Conference day

1 message

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Thu, Oct 22, 2020 at 11:47 AM

Reply-To: yuhefizar@pnp.ac.id

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1. Please ensure that your presentation video for the conference has been input into the given google form link. The guidance can be found at <https://icast.isas.or.id/2020/virtual-conference/>
2. All presenters are suggested to join WhatsApp group based on your paper's science background. The link for the groups are:
*Social Science track: <https://chat.whatsapp.com/LtANSHZfDPSGZdZ69a0pG9>
*Engineering Science track: <https://chat.whatsapp.com/KFDoDw2oy5f6shbZxv3KX6>
3. Presenters and participants are required to follow all the rules for the parallel session which can be accessed through http://bit.ly/Rules_Parallel_Session
4. The Receipt, LoA, and certificate as the presenter can be downloaded through <http://icast.resti.org>
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See you at the conference. Thank you

Padang, October 21, 2020

Sincerely Yours,

Regards,

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