

ABSTRAK

Penelitian ini bertujuan untuk menganalisis efektivitas prosedur penyusunan, pengelolaan, dan kontrol anggaran investasi terkait kegiatan penambahan aset tetap yang ada di PT PLN (Persero) Distribusi Jawa Timur melalui metode wawancara dan observasi. Sebagai Perusahaan Negara yang memiliki nilai aset tetap terbesar di Indonesia, analisis ini diperlukan untuk memperoleh keyakinan mengenai kewajaran nilai aset tetap yang tercatat di perusahaan. Secara garis besar, prosedur penyusunan, pengelolaan, dan kontrol terkait anggaran investasi dan penambahan aset tetap sudah berjalan efektif. Hanya terdapat sedikit permasalahan di sisi biaya *overhead* karena belum dapat dikapitalisir nilainya secara sistemik melalui ERP SAP.

Kata Kunci : anggaran investasi, penambahan aset tetap, prosedur, kontrol, wawancara dan observasi.

ABSTRACT

This research is aimed to analyze the effectivity of arrangement procedure, management procedure, and control of investment budget related to activity in fixed asset capitalization on PT PLN (Persero) East Java Distribution through observation method. As State Company which has biggest fixed assets in Indonesia, those analysis are important to assure that amount of recorded fixed assets are reliable. In general, the arrangement procedure, management procedure, and control of the budget related to the investment and fixed asset capitalization are effective. There is a problem in the overhead cost because can't be capitalized systematically through ERP SAP.

Keywords : investment budget, fixed asset capitalization, procedure, control, inquiry and observation.

