

**IMPROVEMENT OF THE ACCOUNTING LISTING DATABASE SYSTEM IN
MANAGEMENT INFORMATION SYSTEM FOR ACCOUNTING AND FINANCE OF
STATE PROPERTY (SIMAK BMN) BLU UNJ ABOUT CONSTELATION AMORIZATION
OF INTEGRATED ASSETS MANAGEMENT**

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ABSTRACT

This Community Service activities are carried out using the substantive developing database approach to assertions - accounting management assertions of intangible assets recorded in the State - Owned Financial Management Information System (SIMAK BMN) of the Public Service Agency of Universitas Negeri Jakarta. The substantive developing database carried out includes assertions - occurrence assertions, completeness, valuation, right and obligation and disclosure. The results of the substantive developing will be used as follow-up material from the recommendations of the findings of the Republic of Indonesia Supreme Audit Agency to the Republic of Indonesia Ministry of Technology and Higher Education where the Public Service Agency of Universitas Negeri Jakarta is one of the entities that sampling BPK RI.

The Community Service activity is also an alternative discussion to be a guideline for the existence of a research gap in the implementation of the PSAK (Statement of Financial Accounting Standards) Number 19 concerning intangible assets that adopt the basis of IFRS (International Financial Reporting Standards) where financial reports on assets become reliable, must be assessed based on fair value. PSAK 19 regulates the appraisal time to be carried out at the latest 3 years and at the latest every 5 years. This is where a phenomenon occurs, where if the appraisal is carried out in the 5th year while the amortization period of the intangible asset has been completed before 5 years, then the audit cannot be carried out based on the audit management assertions and make the asset the subject of audit findings potentially affecting audit opinion if material.

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INTRODUCTION

The Pattern of Financial Management in Public Service Agencies is a financial management pattern that provides flexibility in the form of flexibility to implement sound business practices to improve services to the community in order to promote the welfare and intellectual life of the nation, as an exception to the general state financial management provisions. Healthy business practices are the process of organizing organizational functions based on good management principles in order to provide quality and sustainable services. Government agencies that carry out an embassy on the Pattern of Financial Management of Public Service Agencies are the Directorate of Financial Management Development of the Public Service Agency of the Directorate General of Treasury of the Ministry of Finance of the Republic of Indonesia.

Public Service Agencies conduct accounting in accordance with financial accounting standards issued by Indonesian accountant professional associations, if there is no accounting standard the Public Service Agency concerned can apply specific industrial accounting standards after obtaining approval from the Minister of Finance. Public Service Agencies develop and implement accounting systems with reference to accounting standards that apply according to the type of service and are determined by the minister/leadership of the institution. Public Service Agencies submit financial reports quarterly to the minister / head of the institution in the form of Budget Realization Reports, Cash Flow Reports, and

Notes to Financial Reports and complete Financial Reports (including balance sheets and financial statement summaries) every semester and yearly. These reports are submitted no later than one month after the reporting period ends. The financial statements of business units held are consolidated by the Public Service Agency and become an attachment to the Public Service Agency Financial Report. Financial Statements of Public Service Agencies are consolidated with the financial statements of ministries/institutions in accordance with government accounting standards and audited by external examiners in accordance with the provisions of legislation.

Based on the Presidential Decree of the Republic of Indonesia Number 93 of 1999 concerning Changes in the Teacher Training and Education Institute (IKIP) to Universities on August 4, 1999, the IKIP Jakarta entity has since changed to Jakarta State University (UNJ) and remains a Unit Work. On his way, Jakarta State University based on the Minister of Finance Decree Number. 440 / KMK.05 / 2009 Concerning Determination of Jakarta State University At the Ministry of National Education As a Government Agency Implementing Financial Management of Public Service Agencies on 18 November 2009 changed the status of an ordinary Work Unit to a full status Public Service Agency.

In the Minister of Finance Decree Number. 440 / KMK.05 / 2009 Concerning Determination of Jakarta State University at the Ministry of National Education as Government Agencies that Implement Financial Management of Public Service Agencies on 18 November 2009 changed

the status of the usual Work Unit to the full status Public Service Agency (BLU) Decisions are made as follows:

1. Establish Jakarta State University to become the full status of the Public Service Agency at the Ministry of National Education.
2. Financial management flexibility is given to Jakarta State University in accordance with Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies and Implementation Regulations.
3. The Public Service Agency of the State University of Jakarta is obliged to prepare an accounting system no later than 2 (two) years after the Jakarta State University is determined to be a Public Service Agency.

The form of the Public Service Agency's Financial Management status (PK-BLU) which has been dressed by Jakarta State University since 2009 has consequences in the field of financial management, namely the obligation to have an Accounting System. The Objectives of this researched is to train the financial reporting operators of BLU UNJ for making better ho to access and to archives the documents of Management Information System for Accounting of Finance State Property (SIMAK BMN) UNJ. PK-BLU Accounting System includes; Financial Accounting System, Fixed Asset Accounting System and Cost Accounting System, and must be equipped with Accounting Systems and procedures, Account code standards and Ratification of Account Codes by the Ministry of Finance, Monitoring and Evaluation of

Management Systems and Adequacy of Human Resources, Accounting Policy Draft, Manual Recording, Remuneration and Rates.

Based on this, the researcher wants to conduct research on how the influence of PSAK number 13 and PSAK number 19 policies regarding fixed assets and intangible assets in terms of the fair value basis is done at the earliest every 3 years and the longest every 5 years where the assets to be valued only have a useful life below the time of the valuation. This study will be entitled "Constellation Amortization of Management of Intangible Assets in Accounting Records in SIMAK BMN Public Service Agency of the State University of Jakarta as a Follow-Up to BPK-RI Findings".

Intangible Assets

According to paragraph 8 of PSAK (Statement of Financial Accounting Standards) Number 19 in (Revised 2010) regarding intangible assets that adopt the basis of IFRS (International Financial Reporting Standards), intangible assets are defined as non-monetary assets identified without physical form. There are three fundamental characteristics to be able to determine whether the expenditure of resources and the creation of liabilities carried out by the entity in the acquisition, development, maintenance or improvement of intangible resources can be categorized as intangible assets. The three fundamental characteristics are:

1. Identification;
2. Control;
3. Economic future benefits.

Examples of intangible resources are science and technology, the design and

implementation of new systems or processes, licenses, intellectual property rights, market knowledge and trademarks (including product brands and publicity titles). This example is also described in paragraphs 9 and 10 of PSAK 19 (Revised 2010). Intangible assets have many types and many PSAKs govern them. The types of intangible assets that BLU UNJ manage are as follows in table 1:

Table 1
Types of Intangible Assets That BLU UNJ Manage

Types of Intangible Assets
1. Intangible assets owned for sale by entities in Normal business activities
2. Deferred Tax Assets
3. Rent
4. Assets arising from Employee Benefits
5. Financial Assets
6. Goodwill arising from business combinations
7. Deferred acquisition costs and intangible assets arising from the guarantor's contractual rights under an insurance contract
8. Non-current non-tangible assets classified for sale (or included in the group of removable assets classified as held for sale)
9. Intangible assets in the form of physical, such as compact disks (which contain computer software), legal documentation (which contains licenses or patents), or films in the event that the intangible elements are more significant
10. Expenditures on advertising, training, business pioneering, research and development
11. Rights arising from licensing agreements for matters such as films, videotapes, stage works, manuscripts, patents, and copyrights
12. Intangible assets other than point 1 d. 11 above.

The phenomenon in this study is the findings and recommendations of the Republic of Indonesia Supreme Audit Agency in the Examination Report with Specific Objectives on State Property at the Jakarta State University Public Service Agency concerning Intangible Assets.

In the letter of the Republic of Indonesia Supreme Audit Agency Number 27 / S / V / 01/2017 dated January 20, 2017 Regarding the Results of Examination of Management of Assets / State Property in 2015 and 2016 at the Jakarta State University, the Republic of Indonesia BPK found 4 weaknesses in the internal control system and non-compliance in the management of assets / State-Owned Property in Jakarta State University in 2015 and 2016, where the findings of intangible assets are found in finding number 4 which reads: "Management of intangible assets is not in accordance with the provisions of Rp. 9.29 billion."

On the one hand, this has become a productive input for the UNJ BLU because of this finding, which in the audit paper of the Republic of Indonesia Supreme Audit Agency is an attachment to the letter, taking source documents from the SIMAK BMN Intracomptable Report (Accounting and Financial Information System) UNJ. The SIMAK BMN UNJ Intracomptable Report records a list or inventory of assets owned and controlled by the BLU UNJ. However, on the list or inventory of the assets of the intangible goods, after searching and stock checking, no such value is found. Values amounting to Rp 9.29 billion are material values and sufficiently influence the opinion of the financial statements.

However, on the other hand, in PSAK 19 concerning IFRS-based intangible assets which are extensions of PSAK number 13 concerning fixed assets, it is said that the assessment of value is by using fair value based on the assessment of the authority and / or the appraiser certified independent.

The assessment is done at the earliest every 3 years and at the latest every 5 years.

This is where information dispute occurs for auditors and readers of the BLU financial statements, especially the UNJ leaders. Nature or the context of intangible assets that are the findings of the CPC are the average assets - assets such as:

1. Intangible assets in the form of physical, such as compact disks (which contain computer software), legal documentation (which contains licenses or patents), or films in the event that the intangible elements are more significant
2. Rights arising from licensing agreements for matters such as films, videotapes, stage works, manuscripts, patents, and copyrights.

The average of these assets has a useful life of under 5 years. While the independent assessment by appraisal - in this case the UNJ is carried out by the Office of the State Wealth Assessment and Auction - carried out every 5 years, where this is selected to reduce the costs to be paid for the valuation services. The point is rather than paying every 3 years, it is cheaper to pay every 5 years.

The operator SIMAK BMN BLU UNJ also implements an internal assessment not to conduct amortization (depreciation operation of the utility value of an intangible item or asset that has a limited useful life so that the value will be exhausted after the useful life is completed) in intangible assets every year. Thus, when the intangible assets have expired and are no longer used, they are still recorded in the SIMAK BMN

intracomptable report and financial statements as if the goods still exist and are still used by BLU UNJ.

RESEARCH ROADMAP FLOW

The following is the research roadmap flow for this study:

Inventory of BPK Findings Regarding BMN UNJ
 —> Reconciliation with the BMN UNJ Intracomptable Report —> Comparison with SAK UNJ Accounting Report —> Results of Reconciliation and Comparison Serve —> Test with Assertion - Audit Management Assertion, namely:

1. Occurrence
2. Completeness
3. Valuation
4. Right & Obligation
5. Disclosure —> Recommend to BLU UNJ

LITERATURE REVIEW

A. Conceptual Description

The Public Service Agency's own accounting system according to the Minister of Finance Regulation Number 76 / PMK.05 / 2008 is a series of procedures both manual and computerized starting from the process of collecting data, recording, summarizing to reporting financial positions and financial operations. Public Service Agency at least develops three accounting systems which are sub systems of the BLU accounting system, namely:

1) Financial Accounting System, which is an accounting system that produces basic financial statements for general purpose. The purpose of the financial statements is:

- A. Accountability; accountable for the management of resources and the implementation of policies entrusted to the BLU in achieving periodically set goals.
- B. Management; help users to evaluate the implementation of a BLU activity in the reporting period so as to facilitate the functions of planning, management and control over all revenues, expenses, assets, liabilities, and equity of the BLU for the benefit of stakeholders.
- C. Transparency; provide open and honest financial information to the public based on the consideration that the community has the right to know openly and comprehensively the accountability of the BLU in managing the resources entrusted to it and its compliance with the laws and regulations.

The Financial Accounting System produces basic financial statements in the form of Budget Realization Reports / Operational Reports, Balance Sheets, Cash Flow Reports, and Notes to Financial Statements in accordance with Financial Accounting Standards (SAK) established by the Indonesian accounting profession association / specific industry accounting standards and Government Accounting Standards (SAP). The financial statements in accordance with SAK are used for the purpose of reporting to general users of the BLU financial statements in this case

stakeholders, namely those who are related and have interests with BLU. Whereas the financial statements in accordance with SAP are used for the purpose of consolidating BLU financial statements with the financial statements of state ministries / institutions.

2) Fixed Asset Accounting System, which is the Accounting System that produces reports on fixed assets for the purpose of asset management. This system presents information about the type, quantity, value, transfer, and condition of fixed assets owned by BLU or not BLU but is in the management of BLU. The development of the Fixed Asset Accounting System is fully handed over to the relevant BLU. However, BLU can use a system established by the Minister of Finance such as the State Property Accounting System (SABMN).

3) Cost Accounting System, which is an Accounting System that produces information about cost of goods manufactured, unit costs per unit of service, and evaluation of variants. Cost Accounting Systems are useful in planning and controlling, making decisions, and calculating service rates.

The BLU Financial Accounting System component consists of integrated sub-systems to produce financial reports and other reports that are useful for those in need. The Accounting System components include:

- 1) **Accounting Policy**; which includes the choice of principles, fundamentals, conventions, regulations and procedures used by BLU in the preparation and presentation of financial statements.

Consideration and / or selection of accounting policies need to be adjusted to the conditions of the BLU. The most appropriate policy choice targets will describe the BLU's financial condition appropriately. Considerations for the selection of the application of accounting policies and preparation of financial statements by management include:

- a. Fair Presentation Financial Statements present fairly Activity Report / LRA, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements. Healthy consideration factors for financial report compilers are needed when facing uncertainty about certain events and circumstances. Such uncertainty is recognized by revealing the nature and level by using sound considerations in the preparation of financial statements. Healthy considerations contain an element of caution when making estimates in conditions of uncertainty, so that assets or income are not stated too high and liabilities or costs are not stated too low. The use of sound judgment does not allow the formation of hidden reserves or excessive allowances, and deliberately sets lower assets or income or records 5 obligations or higher costs so that the financial statements become neutral and unreliable.
- b. Substance Over Form Information is intended to present fairly the transactions and other events that should be presented, then the transaction or other events need to be recorded and presented in accordance with the substance and economic reality, and not just the aspects of its formality.

economic reality, and not just the aspects of its formality. If the substance of a transaction or other event is inconsistent / different from the aspect of its formality, then this must be clearly stated in the CaLK.

- c. Materiality; Although ideally all information is included, BLU financial reports are only required to contain information that meets the materiality criteria. Information is seen as material if negligence to include or error in recording such information can affect the user's economic decisions taken on the basis of financial statements.
- 2) **Accounting Sub—System;** The accounting sub-system is part of the accounting system. For example, the sub accounting system for cash receipts and cash disbursement sub-systems is part of the financial accounting system.
- 3) **Accounting procedures;** Procedures used to analyze, record, classify, and summarize information to be presented in financial statements; also refers to the accounting cycle (accounting cycle).
- 4) **Standard Account Chart (BAS);** BAS is a list of estimates of ledgers that are set and systematically compiled by the BLU leadership to facilitate planning, budgeting, budget execution, and accounting and financial reporting. For the purpose of BLU financial statement consolidation with financial statements of state ministries / institutions used BAS which has been determined by the Minister of Finance.

Purpose of Financial Statements The purpose of financial statements is to provide information about financial positions, financial operations, BLU cash flows that are useful for users of financial statements in making and evaluating economic decisions.

Financial statements are prepared for general purposes, namely meeting the needs of most users. However, financial statements do not provide all the information that financial report users may need in making economic decisions. In order to achieve these objectives, the BLU financial report presents information about:

- 1) Assets;
- 2) Obligations;
- 3) Equity;
- 4) Income and Costs; and
- 5) Cash Flow.

In the case of the Consolidation of the BLU Financial Statements in the State Ministry / Institution Financial Reports, the BLU prepares financial reports based on Financial Accounting Standards (SAK). BLU is a state ministry / institution, therefore BLU financial reports are consolidated with the financial statements of state ministries / institutions. Consolidation of financial statements can be done if the same accounting principles are used. BLU uses SAK while financial statements of state ministries / institutions use SAP, therefore BLU develops an accounting sub-system that is able to produce financial reports to meet those needs. The components of the BLU Financial Report that are consolidated into the financial statements of state ministries / institutions include:

- a) Budget Realization Report / Operational Report;
- b) Balance Sheet.

The BLU accounting system processes all BLU revenues and expenditures, both from business revenues from services, grants, state budget revenues, and other business revenues. So that the financial statements produced by the accounting system cover all financial transactions at BLU. BLU financial transactions originating from business revenues from services, grants, state budget revenues, and other business revenues must be reported in the Budget Realization Reports of state / institutional ministries and the Government. Therefore the transaction must be authorized by the KPPN with the SPM mechanism and Ratification SP2D every quarter.

Thus the implementation of SAI in BLU can be carried out cumulatively every quarter. Balance sheet items consist of assets, liabilities and equity also consolidated into the balance sheets of state ministries / institution. For this purpose, it is necessary to reclassify the balance sheet items in accordance with SAP by using BAS as determined by the Minister of Finance. In order to prepare financial statements for consolidation purposes, the BLU accounting system must also produce electronic data (in the form of General Ledger / Computer Data Archives) by using the Echeleon I or Ministry of Education Accounting System application.

For Recognition and measurement, SAK uses an accrual basis in the recognition of assets, liabilities, equity, income, and costs, revenue is recognized when received or the right to collect arises in connection with the existence

of goods / services delivered to the community. Whereas costs are recognized if a decrease in future economic benefits relating to a decrease in assets or an increase in liabilities has occurred and can be measured reliably. This means that the recognition of costs occurs simultaneously with the recognition of an increase in liabilities or a decrease in assets, for example, accruals of employee rights or depreciation of fixed assets. SAP uses an accrual basis in recognizing assets, liabilities, and equity as well as the cash base in recognizing revenue and expenditure. Revenues are recognized when cash is received in the account of the State General Cash. Expenditures are recognized at the time of expenditure from the State General Cash account and are accounted for. Revenue (excluding income transferred from the state budget) and BLU expenditure are recognized if the income and expenditure are reported with the SPM mechanism and SP2D. Approval of said income and expenditure.

The formula for income adjustment and accrual-based spending to be cash-based is as follows:

A. Cash Based Income = BLU income + income received in advance - income that remains to be received

B. Cash Based Expenditures = BLU Costs - Fees paid in cash include Depreciation + debt fees paid + prepaid expenses

While in terms of disclosure or disclosure of financial statement disclosures in accordance with SAP must follow the requirements in accordance with PP No. 24 of 2005. BLU LK consolidation into state ministry / institution LK is conducted regularly every semester and yearly.

The consolidated financial statements consist of a balance sheet, a budget realization report. The Jakarta State University Financial Accounting System is made so that a series of procedures for the use and management of state money can be processed into accounting information prepared in the form of Accountability full Financial Statements; Management (implementation of the functions of planning, management and control over all revenues, expenses, assets, liabilities, and equity of the BLU for the benefit of stakeholders); and Transparency;

B. Relevant BLU Accounting Policy Guidelines

The absence of the BLU Accounting Policy Guidelines in the specific education sector has made various accounting entities in the education sector propose their respective draft proposals as the mandatory of their institutions from the respective BLU KMK institutions.

However, from so many drafts on this matter, the draft from Sriwijaya University was felt to be quite adequate and the draft was made into its institutional Chancellor Regulation, so it was quite reliable to be used as a patron and reference.

C. Theoretical Framework

According to Mahsun (2010) good governance must have good performance accountability. Accountability in the public sector consists of:

1) Performance Accountability

In a narrow sense, accountability can be understood as a form of accountability that refers to who the organization (or individual worker) is responsible for and for which organization (individual worker) is responsible?

In a broad sense, accountability can be understood as the obligation of the holder of the trust (agent) to give responsibility, present, report, and disclose all activities and activities which are his responsibility to the principal (trustee) who has the right and authority to hold that responsibility. The meaning of accountability is a core philosophical concept in public sector management.

In the context of government organizations, there is often the term public accountability which means the provision of information and disclosure of the activities and financial performance of the government to those parties who are interested in the report. The government, both central and regional, must be able to be the subject of information giving in order to fulfill public rights. Accountability relates primarily to the mechanisms of supervision, reporting, and accountability to higher authorities in a formal chain of command. In the era of decentralization and regional autonomy, public managers are expected to be able to transform from a role of passive obedience to being an active participant in the preparation of accountability standards in accordance with the wishes and expectations of the public. Therefore, the meaning of accountability is broader than just a formal process and channel for reporting to higher authorities. Accountability must refer to a broad spectrum with performance standards that rely on public expectations so that it can be used to assess performance, responsiveness, and also morality of public trust bearers. This conception of accountability in a broad sense makes us aware that government officials are not only responsible to higher authorities in the institutional command chain,

but also accountable to the general public, non-governmental organizations, mass media, and many other stakeholders.

Thus, the application of accountability, in addition to dealing with the use of sound and legal administrative policies, must also be able to increase public confidence in the form of formal accountability that has been established. Public accountability consists of two kinds, namely (1) vertical accountability and (2) horizontal accountability. Vertical accountability is accountability for the management of funds to higher authorities, for example the accountability of work units to local governments, regional accountability to the central government, and the central government to the MPR. Horizontal accountability is accountability to the wider community.

2) Accountability with Responsibility

The term accountability and responsibility is often defined in the same way as accountability. In order to understand the concept of accountability, a clear and deep analysis is needed so that it does not overlap with the notion of responsibility. This concept of accountability is explained very simply by various references. In Australian literature according to Donaldson et al (1991), the concept of accountability is often understood in two senses, (1) relating to virtually interchangeable, and (2) related to closely related (there are interrelationships that closed). Meanwhile, responsibility has a number of connotations including freedom to act, obligation to praise and blame, and good behavior that is part of one's responsibility.

So accountability and responsibility are interconnected as part of a comprehensive system.

In several studies it was stated that accountability is better and different from responsibility. Accountability is based on written records / reports while responsibility is based on wisdom. Accountability is a general characteristic of the relationship of asymmetric authorization, for example, which is supervised by its supervisor, an agent with the principal, who represents the one represented, and so on. In addition, the two concepts actually also have differences in focus and scope. Responsibility is more internal as the responsibility of subordinates to superiors who have given assignments and authority, which is usually limited to the financial sector, while accountability is more external as a demand of accountability from the public to whatever has been done by officials or officials.

According to Mahsun (2010) that the scope of accountability is not only in the financial sector, but includes:

- a) Fiscal Accountability; Accountability demanded by the community relates to the use of tax and retribution.
- b) Legal accountability; Accountability is related to how the laws and regulations can be implemented properly by the trustees.
- c) Accountability Program; Accountability is related to how the government reaches the programs that have been set.
- d) Process Accountability; Accountability is related to how the government processes and empowers regional potential resources economically and efficiently.
- e) Outcome Accountability; Accountability related to how the effectiveness of the results can be useful in meeting the expectations and needs of the community.

MATERIALS AND METHODS

Problem Solving Framework

Framework or stage of activity Improvement of The Accounting Listing Database System in SIMAK BMN BLU UNJ about Constellation Amortization of Integrated Assets Management is as follows:

1. Needs Analysis

Based on discussions conducted by the community service implementation team, this training program was needed because:

- a. Lack of understanding in the managers of the Accounting System for Agencies and Managers of State Property at Jakarta State University in the method of recording in financial statements.
- b. Lack of understanding of how to manage assets that are intangible in terms of amortization.
- c. The lack of understanding of the testing of intangible assets to be displayed in financial reports both in terms of accounting and the reporting side of the intra-comptable state property.
- d. Lack of ability to explain and present the ability to explain and disclose explanations to examiners or auditors especially to the auditors of the Republic of Indonesia Supreme Audit Agency.

Based on the above problems, then briefly, problem solving can be seen in the diagram below:

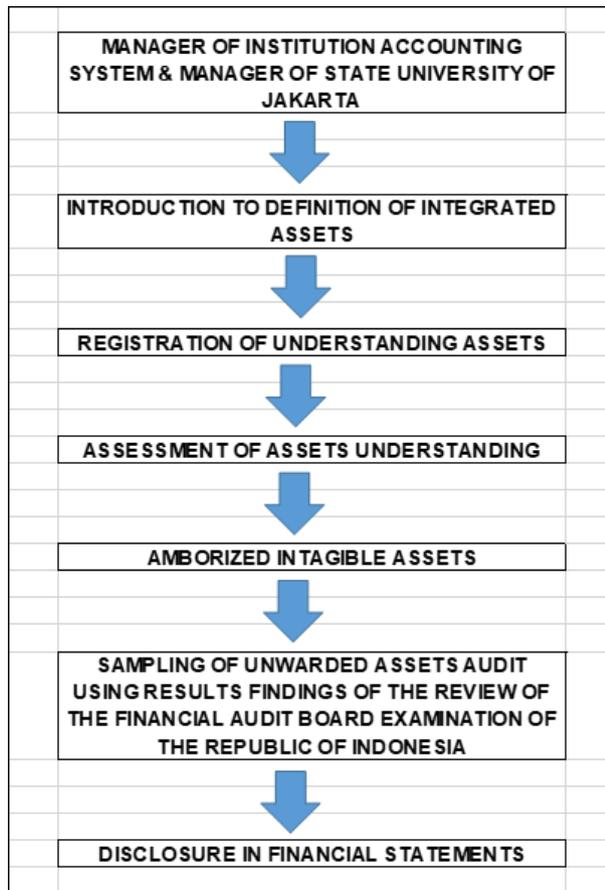


Figure 1. Framework for Problem

Solving - Data reconstruction flowing from researcher by BPK Findings and Recommendation for BLU UNJ 2016 - 2017

2. Instructional Design

In determining the instructional designed the following aspects need to be considered:

- a. Fill in the training program material that is relevant to the needs of the participants. The implementation team has determined the material needs for small and medium entrepreneurs in boarding houses.

- b. The practice module was obtained from resource persons regarding cost management materials used in this training to help for Agencies and Managers of State Property at Jakarta State University in the method of recording in financial statements so that competitive advantage is achieved.

3. Development Phase

The community service implementation team seeks to develop this training both in terms of training materials, modules, and questions and answers in a form relevant to aspects of the recording of intangible asset models in the development of computer-based recording programs.

Realization of Problem Solving

1. Preparation of Activities

Following are the preparations made by the community service implementation team before this activity is carried out:

- a) Conducting a literature study on the understanding of the database of accounting records systems at SIMAK BMN BLU UNJ about the amortization constellation of intangible asset management
- b) Conduct observation and data collection on prospective participants in this training activity.
- c) Prepare material, i.e. making powerpoints or other training media that will be presented to participants.
- d) Determine the time of implementation and the duration of community service activities.

2. Implementation of Activities

This community service activity will be carried out in a hotel in Sentul Bogor, West Java, with the participant segment being the managers of the BLU UNJ Financial Report.

3. Training Materials and Instructors

This training material uses resource persons who understand Intangible Assets, namely managing the database as efficiently as possible but being able to produce a competitive advantage compared to the speed of data retrieval and the accuracy of report presentation.

4. Evaluation Design

Indicators used in achieving goals or benchmarks used to declare success are:

- 1) Able to make an intangible asset database management properly.
- 2) Able to work on drawing intangible asset reports in less than 10 minutes.
- 3) Able to manage resources both within themselves and outside themselves to produce a value in which measured intrinsic value.
- 4) Able to be careful with the management of intangible assets. The explanation is how to know when it should be recorded and when the intangible asset expires.
- 5) Able to plan strategic patterns of recognition and measurement of intangible assets with good projections.

Strategic Target Audience

Members of the audience who were considered strategic to be involved were the managers

of BLU UNJ Financial Statements, totaling 20 participants.

Method of Application of Science and Technology

The method of activities used are:

- 1) Introduction to the concept of understanding accounting database systems in SIMAK BMN BLU UNJ about the amortization constellation of good intangible asset management in depth to the managers of BLU UNJ Financial Statements.
- 2) Conducting discussions to be able to produce feedback on understanding the accounting recording system at SIMAK BMN BLU UNJ about the amortization constellation of intangible asset management in depth to the managers of BLU UNJ Financial Statements.

RESULTS AND DISCUSSION

Activity Description

The improvement of the accounting listing database system training activity in SIMAK BMN BLU UNJ about constellation amorization of integrated assets management was carried out with a total of 20 trainees, consisting of management accounting systems Accounting and state property management Public Service Agency Jakarta State University. The implementation of the training went smoothly, this was due to the participation and linkages of all parties. This activity was held for 3 days 9-11 October 2018 from 09.00 to 16.00 WIB and took place at Alana hotel, Sentul Bogor, West Java.

This training emphasizes the success of participants in absorbing material specifically aimed at managers of Accounting Systems. Institutions and managers of state property of the Public Service Agency of the State University of Jakarta can display and present the quantity and quality of goods of intangible assets in monetary value that are state property. at the Public Service Agency of the State University of Jakarta.

The training material is delivered in the form of practical direction that can support their ability to improve expertise in developing databases and be able to have high performance power in the presentation of accounting reports. The approach is carried out by conducting training and direct examples with managers of BLU UNJ financial reports, as well as lectures and discussions on Understanding of Intangible Asset Reporting which is part of State Property (BMN).

Theoretical Analysis

This training cannot be achieved if there is no support from the managers of the BLU UNJ Financial Report. There is a tendency to view training materials only as mere rhetoric, for this strategy is needed. The method used is to approach the participants as people who are directly related to the problem. In trying to understand the training material, the team chose the method of giving the material followed by practice sessions, questions and answers, sharing, discussion sessions by participants.

Knowledge of material introduction to the accounting database system concept in SIMAK BMN BLU UNJ about the amortization

constellation of good intangible asset management in depth to the Financial Statement Managers is by giving a paper presentation and presenting the use of a computer system in the form of SIPPAS (Information System for Reporting Inventory and Assets of State Property), as well as discussions to be able to produce feedback on this Computer Application System.

The following is the screen shot of the SIPPAS BMN Computer Application provided with training:



With this media and training with the application system above, thoroughly discussed about the examples of intangible asset management in the BLU UNJ. The discussion of direct communication media is presented as the second and concluding material in this community service session. In this second session, there are more tips and tricks for speeding up data retrieval and classification of intangible assets. The presentation of the material was carried out complete with the latest practice and case examples so as to be able to produce an understanding with enthusiasm and happy feelings that resulted in an increase in the quality of financial reporting of BLU UNJ.

Evaluation of activities

In the process of implementing community service, we received positive appreciation from the Managers of BLU UNJ Financial Reports.

The enthusiasm of the participants was very high in responding to the provision of material as evidenced by the emergence of various questions that varied around the topic of this intangible asset, which caused the holding time to be a little longer than scheduled. Tips and tricks that are practiced indeed become its own strength in the discussion of the constellation of recording intangible assets in order to improve the quality of BLU UNJ financial statements in general.

CONCLUSIONS & SUGGESTIONS

Conclusion

The recording of intangible assets using the SIPPAS application for the managers of BLU UNJ's financial statements is an urgent need. Recording so far that relies heavily on the Official Report on Stock Taking (BASO) on a periodic basis is indeed very helpful, but it has cost implications that are very expensive because it must include many personnel, be it auditors and their staff.

The community service activities that have been carried out have proven to be able to provide enlightenment in preparing the managers of BLU UNJ's financial statements. The results achieved that in the training activities the managers of BLU UNJ's financial statements can present intangible assets digitally and computerized, quickly and accurately in the reporting time and in the measurement and recording period.

Suggestion

This activity must be further developed and strived to be even more varied with the managers of financial statements. In this dedication,

the theme of improving the accounting record database system at SIMAK BMN BLU UNJ on the amortization constellation of intangible asset management needs to be redesigned from upstream to downstream reporting.

In the future this activity needs to be developed in other themes, not only limited to intangible assets, but also with other accounts, where the ultimate goal is to improve the quality of the financial statements of UNJ BLU.

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