

Analisis penerapan pengendalian internal aset kontraktor kontrak kerja sama pada direktorat jenderal kekayaan negara kementerian keuangan : studi pendekatan coso dan teori kontinjensi = Analysis of implementation of internal control of assets from production sharing contract of oil and gas upstream industry in the directorate general of state assets of ministry of finance : study approach coso and contingency theory

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#### Abstrak

Penelitian ini menganalisis penerapan pengendalian internal aset Kontraktor Kontrak Kerja Sama KKKS di Direktorat Jenderal Kekayaan Negara DJKN Kementerian Keuangan dengan studi pendekatan COSO dan Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Internal Pemerintah serta menganalisis pengendalian internal aset KKKS yang dapat diterapkan dengan pendekatan teori kontinjensi. Penelitian ini bersifat analisis deskriptif dengan pendekatan kualitatif. Hasil penelitian menyarankan bahwa DJKN perlu mendekleksikan kewenangannya dalam mengelola aset KKKS kepada unit kantor vertikal di daerah agar ada pemisahan fungsi pembuat kebijakan dan fungsi administratif dalam pengelolaan aset KKKS serta agar dapat dilakukan pengendalian fisik atas aset KKKS. Selain itu DJKN perlu membuat peraturan yang lebih jelas mengenai pembagian tugas dan kewenangan antara DJKN selaku pengelola barang, Pusat Pengelola Barang Milik Negara PP BMN Kementerian ESDM selaku Unit Akuntansi Kuasa Pengguna Anggaran UAKPA , dan SKK Migas selaku unit pengendali kegiatan hulu migas di KKKS. DJKN juga perlu melakukan sinergi kebijakan adanya aturan tentang perlunya biaya pengamanan dan pemeliharaan atas aset KKKS yang telah terminasi.

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This research analyzes the implementation of internal control system of assets from Production Sharing Contract PSC of oil and gas upstream industry in the Directorate General of State Assets of Ministry of Finance based on both COSO and Government Regulation Number 60, 2008 which is about Governmental Internal Control System, and also analyzes other internal control system of assets from PSC of oil and gas upstream industry that can be applied based on contingency theory. This research is a descriptive analysis with qualitative approach. The results of the research suggest that Directorate General of State Assets needs to vertically delegate its authority to manage assets from PSC of oil and gas upstream industry to the sub office units in the region so there are separation of functions between policy formulation and policy implementation in asset management in order to do physical control over the assets. Moreover, Directorate General of State Assets needs to formulate a regulation that clearly explains the tasks and authorities of each parties Directorate General of State Assets as the manager of assets, Center of State Assets Management of Ministry of Energy and Mineral Resources as the Accounting Unit Budget Authority, and Special Work Unit for Upstream Oil and Gas as the controller unit of upstream activities of oil and gas industry in Indonesia. DJKN also needs to discuss with other related parties concerning the need to rule security and maintenance costs of the assets from PSC of oil and gas upstream industry of which the contract has been expired.