

## Analisis pengelolaan aset takberwujud di Kementerian Riset, Teknologi, dan pendidikan Tinggi = Analysis of intangible assets management in ministry of research technology and higher education

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### Abstrak

Penelitian ini menganalisis penerapan pengendalian intern, kebijakan akuntansi, dan tata cara pengelolaan Aset Takberwujud ATB di Kementerian Riset, Teknologi, dan Pendidikan Tinggi Kemenristekdikti . Analisis dilakukan dengan membandingkan kondisi penerapan pengendalian intern, kebijakan akuntansi ATB, pengelolaan ATB dengan kerangka Committee of Sponsoring Organizations of Treadway Commission COSO dan Buletin Teknis Nomor 17 Tahun 2014 tentang Akuntansi Aset Tak Berwujud Berbasis Akrual. Penelitian ini menggunakan metodologi penelitian kualitatif dengan pendekatan studi kasus.

Hasil penelitian menunjukkan terdapat kelemahan penerapan pengendalian intern pada komponen penilaian risiko dan kelemahan pada pengakuan dan pengukuran ATB. Hasil penelitian menyarankan Kemenristekdikti menyusun kebijakan penerapan lima komponen Sistem Pengendalian Intern SPI , manajemen risiko, membentuk tim untuk memberikan rekomendasi pengakuan dan pengukuran ATB, dan melakukan inventarisasi ATB.

*This research analyzes implementation of internal control, accounting policy, and intangible procedure management in Ministry of Research, Technology, and Higher Education. This analysis is done by comparing condition of internal control implementation and accounting policy with framework of Committee of Sponsoring Organizations of Treadway Commission COSO and Technical Bulletin of Government Accounting Standards Number 17 about The Accrual Based Accounting of Intangible Assets. This research uses qualitative methodology with case study approach.*

The research results show that implementation weakness of internal control in the risk assessment and implementation weakness of intangible assets in the recognition and measurement. The results of research suggest Ministry of Research, Technology, and Higher Education should set policies of five internal control components, risk management, establish a team for giving recommendation of intangible assets acquisition and measurement, and inventorying intangible assets.