

**RENT ACCOUNTING SYSTEM AS AN INTERNAL CONTROL EFFORTS
(Study on the Public Housing Department of the Blitar City)**

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ABSTRACT:

This study aims to describe how the flow of the accounting system for leasing goods as an internal control effort used by UPT Rusunawa is in accordance with the accounting system theory and internal control. This research method uses descriptive qualitative method using observation, interview, documentation and literature study techniques. Data analysis techniques are used triangulation techniques. The sample in this study is UPT Rusunawa, Public Housing Office, Blitar city. The results of this study, namely the rental accounting system and internal control at the Flat Unit UPT in practice there are still less in accordance with the theory. This is because there are multiple tasks in the administration. The administration section here is also part of the payment. But in its implementation the system that has been implemented has been going well because every process carried out has been very detailed.

Keywords: Accounting Information System, Internal Control, Rent

1. INTRODUCTION

The growing age of the greater competition. The development of informatics technology is very dominating today. This resulted in difficulty in finding a job. For someone who has a low level of education will feel difficult to get a decent job in order to improve their standard of living, because nowadays to get a job that can improve living standards must have an advantage that can keep up with the current development. This has an impact on the increase in the number of unemployed, the unemployment will result in an increase in low-income people and no shelter. Therefore, the government tried to overcome the problem by holding rented rent in the form of housing for the homeless or low-income community (MBR). As carried out by the Blitar city government, the utilization of land owned by the region is for the welfare of the community with the construction of Rusunawa (Simple Flats).

In this study the researcher will discuss the rental accounting system at the Flat Housing Unit. Accounting information system is a form of system that has the purpose of providing information for business activity managers, improving information generated by existing systems [1]. Accounting information system is a collection of various kinds of resources, such as humans and also equipment designed to change financial data and also other data into information that is useful for users and users [2]. So it can be concluded that the accounting information system is a supporting component for a company in activities carried out by collecting, classifying, processing, analyzing and communicating transaction data that occurs. The accounting system is very influential on the course of activities on the agency, company or organization.

The purpose of accounting information systems is to provide information for processing new business activities, improve quality, improve information systems that are already fennel and improve internal control and checking [1]. Information systems have 4 (four) elements such as: [3]

1. Function or activity
2. Personnel or functionaries
3. Documents or forms and other recording tools
4. Equipment (machines and equipment)

Leasing is an agreement where the owner (lessor) or goods manager gives the lessee the agreed upon rights. Rent can also be interpreted as a contract between the owner and the tenant. The owner (lessor) or manager gives the lessee the right to use goods or assets that are leased for a certain period of time with a periodic remuneration from the lessee. The amount of the compensation or lease payment is determined when the lease agreement is made.

The classification of leases according to PSAK No. 30 is divided into two, namely finance leases and operating leases. A finance lease is a lease that transfers all risks and benefits associated with ownership of an

asset. Whereas operating leases are leases that do not meet the requirements of a finance lease or lease that do not transfer substantially all the benefits and risks of ownership of the asset.

Internal control is a plan and method used to protect or protect assets, produce accurate and reliable information [4]. Internal control includes organizational structure, methods and measures that are coordinated to maintain the wealth of an organization or an agency, and to check the reliability of compliance with management policies [1].

Internal control goals:

- 1) Maintain the assets of a company or organization
- 2) Check the accuracy and reliability of accounting data
- 3) Drivers for compliance with management policies
- 4) Drivers of efficiency

From the above objectives internal control is divided into 2 (two) namely internal accounting control and administrative control. Internal accounting controls include organizational structure, methods and measures which are coordinated primarily to safeguard assets held. While administrative control includes organizational structure, methods and measures that are coordinated for efficiency and compliance with a management policy.

Five basic elements of internal recognition: [5]

1. Control environment, determine the style of an organization and influence people's awareness in it.
2. Risk interpretation, covering internal and external events and conditions that can occur negatively and can affect the entity to record, process, summarize and report financial data.
3. Control activities, help ensure that the actions needed to repeat the risks in achieving the entity's objectives have been carried out.
4. Information and communication, information relevant to the purpose of reporting, which includes an accounting system where the quality of information produced from the system has an impact on management's

ability to make a decision. Communication involves providing an understanding of the roles and responsibilities of individuals relating to internal control of financial statements.

5. Monitoring, a process of determining the quality of internal control performance at all times. Monitoring includes design determinants and time control operations and taking corrective actions.

2. RESEARCH METHODS

This research was conducted at the Flat Housing Unit of Blitar City located in Jati Village, Sukorejo District, Blitar City. From the types of data used in this study, the research approach used was a qualitative approach and included a type of descriptive research. The qualitative approach is carried out on the grounds that in carrying out actions for the research subject it is highly preferred to disclose the meaning and process of a running system. Based on the type of approach and type of research used, this study will explain the results of the study in the form of a systematic description of the description using accurate factual data obtained from the study.

The object of this study is the leasing accounting system at the Rusunawa UPT. In this study took the subject in accordance with the title taken, namely the Head of Flat Unit UPT and the administration of the UPT Rusunawa. This study aims to find out the goods rental accounting system as an attempt to identify internally at the Rusunawa UPT.

Data collection methods used in this study include: (1) Observation, observations made by researchers are by visiting the UPT Rusunawa directly. (2) Methods of interviewing, interviews conducted in depth and unstructured to the subject of research with the guidelines that have been made. The researcher conducted an interview with the head of the Rusunawa UPT and the administration section to obtain data. The interview technique is used to uncover data about the rental accounting system at the Rusunawa UPT. (3) Documentation, documentation carried out by researchers obtained archive of rental activities, organizational

structure. (4) Literature Study, library studies conducted by researchers include the use of journals, papers or books relating to the rental accounting system and internal control.

3. RESULTS AND DISCUSSION

The rental accounting system that is applied to the Rusunawa UPT includes the related forms and documents, related functions, network procedures that form the system and internal control. [6]

The forms and documents used in the rental accounting system at the Flat Housing Unit include:

1. Documents: FC KTP, FC KK, FC Marriage Certificate, Divorce Letter (If Divorced), Death Letter (If Divorced)
2. Registration form: A sheet containing the tenant's identity before making the lease
3. Statement letter: A statement letter for the submission of a lease containing a statement that is able to follow all regulations during the lease of the UPT Rusunawa
4. Certificate of employment and does not have a house: A letter stating that the tenant is earning and does not have a house
5. Application and population data: Contains complete data of the tenant
6. Lease Agreement: A letter containing a lease agreement between the tenant and the manager
7. Rusunawa occupant's license: A letter given after making a lease agreement as a sign that the resident is a tenant.

The functions used in the UPT Rusunawa rental accounting system are as follows:

In the leasing accounting system in the Rusunawa UPT there is only one function, namely the administrative function. In the administrative function according to the theory is a function that is responsible for providing services. The administrative function in the UPT Rusunawa is responsible for the entry of the required documents from the people who

wish to lease. Then fill out the requirements form and verify the data from the documents and form requirements. Until the lease agreement takes place between the tenant and the UPT Rusunawa as the leasing manager.

The network of procedures related to the implementation of accounting leases at the Rusunawa UPT, namely:

The network in the rental accounting system starts from:

1. Procedure for socializing residents

This procedure starts at the kelurahan level. This procedure is carried out to socialize about flat housing as well as data collection on low income communities in each village.

2. Registration and selection procedures

This procedure is carried out by the community that has been recorded in each village and wants to live in a flat. At this stage the community visits the rusunawa office by carrying out the required documents set by the government. Then the incoming documents will be selected according to the criteria set as eligible occupants.

3. Procedure for admission and placement

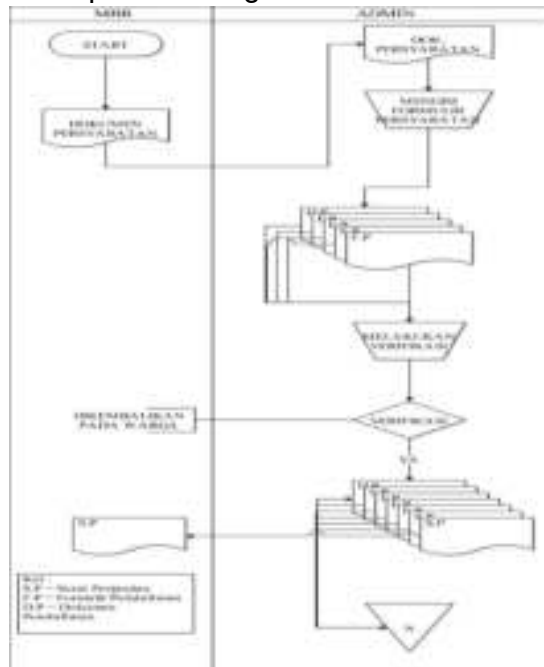
This procedure of acceptance and placement of tenants who have fulfilled the requirements will make a lease agreement with the UPT rusunawa and can already occupy the flat.

4. Service procedures for tenants

This procedure is the last procedure in the stage of the leasing process at the Rusunawa UPT. In this procedure the tenant must fulfill his obligations by paying rent on the hunia he has left. The amount of the rental amount has been stated on the contract that was made at the beginning of the lease. The amount charged to tenants is different on each floor because each floor has different conditions.

To clarify the network of procedures that form the seaw accounting system at the Flat Unit UPT can be seen in the following flowchart:

Picture 1
 Chart of polt housing rent on UPT Rusunawa



Source: Researcher's referrals based on interviews and applicable SOP

The flow starts from a low-income community who wants to rent by bringing the required documents and submitting them to the administration of the Rusunawa UPT office. In this administration section, the requirements form will be filled out and verification of documents and requirements forms if it meets the criteria will then be followed by making two copies of the lease agreement, each of which will be given to the tenant community and as an archive of the UPT Rusunawa.

Internal control at the UPT Rusunawa on its organizational structure is well structured but there are still employees who double the tasks at once. The authority system and recording procedures have provided sufficient protection to the community because the tenants as the community also received an agreement as proof.

The UPT Rusunawa has also carried out sound practices in its duties and functions. At the Flat Unit UPT there is still a lack of that is on the quality of employees, because there are still employees who double the

tasks at once in the administrative section that also serves as part of payment.

Discussion

Documents and forms according to [7] are tools to determine the results of company activities, to order work and simplify planning. At the UPT Rusunawa the documents and forms used are in accordance with the theory.

In the implementation of the lease at the UPT Rusunawa, from the beginning of the registration to the making of the agreement letter, it will be carried out in the administration section. The administrative section according to [7] is part of administrative supervision which includes the organizational structure and procedures and records relating to the decision making process. So that the administrative part of the UPT Rusunawa is in accordance with existing standards.

The procedure network carried out by the UPT Rusunawa runs well because it has been in the form of stages in accordance with the theory. that is, existing procedures can be said to be relevant, reliable and can be verified according to the characteristics of accounting information systems. In the research conducted by [8] finding the procedure for musyarakah financing at PT. The Manado branch of Bank Muamalat has been good because the procedures carried out in the form of stages that are in accordance with the standards.

Control at the UPT Rusunawa on its organizational structure is not yet appropriate because there are employees who double the tasks at once. But that doesn't really affect performance. As found in the research written [9], this study also found the same thing in PT Tiga Serangkai. Research conducted by [10] found effective controls on the Sukorejo Wetan Village Office.

Healthy implementation of duties and functions has been carried out by the UPT Rusunawa properly and correctly. As found in the research

[8], PT Tiga Serangkai has also carried out its duties and functions in a healthy manner.

In the UPT Rusunawa, it is the case that the employee who works according to the quality is not suitable because of the duplication of duties, the administrative part which is also part of the payment. Whereas in the research conducted [8], it was found that there were employees who doubled the tasks but those who worked according to written quality accordingly.

4. Conclusion

From the discussion above it can be concluded that the implementation of the rental accounting system at the UPT Rusunawa runs well. The document used is in accordance with and helps with the rental system. The internal control is still lacking in compliance with the theory because there are still employees who double the tasks at once.

5. Suggestion

Based on the above research, researchers give suggestions to improve performance by using information technology to make it easier for performance and can reduce the level of errors due to human negligence.

In its internal control, researchers provide advice to improve the ability of individual employees in terms of operating information systems. So that it can support agency performance. As well as minimizing the multiple tasks for employees even though the traps that occur are not too influential on performance.

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