

Asset Management Using a Web-Based Accounting Online System To Maintain Value of Company Assets

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Abstract

Assets are entities that are tangible or intangible and have economic value. In a company, assets are important, because assets are assets that must be managed properly to provide good benefits also to the company. Companies must be able to keep the value of each company's assets to always be at a high level, avoiding damage so that the value of the asset does not fall in the selling price. With asset management, companies are increasingly eager in planning outgoing expenses to maintain the value of existing assets, monitoring assets that are bought, sold, or otherwise depreciated. Asset management based on this online accounting system, companies get asset data reports, accumulated depreciation of each asset until the asset value is updated or real-time. Any assets that have been added in the system can be archived, edited or deleted. Import feature on this system also facilitate the company in doing penguinputan asset data in large quantity. Thus, with the asset management system directly synchronized with the company's financial data, will provide work efficiency in monitoring each company's assets.

Keywords: Asset Management, Real-time, Entities, and Asset Values

1. Introduction

Current technological and information developments have a significant impact on all areas of life, and this should be an opportunity as a way for a company to manage management more easily, effectively and efficiently [1-4]. The accounting system contains various forms of a series of financial flows of a company, which is a useful medium of information delivery, in order for companies to get benefits for decision making [5].

However, the information provided should also be accountable. Especially in the case of financial statements that must be real. Currently [6], many companies do not understand the importance of the value of the company's assets, which is one form of property owned by a company that has economic [7]. To keep the asset value in order to be in high state also the company need to prepare the operational cost sufficient to yield high asset value and in accordance with goal of each company [8].

In asset management used in the online accounting system is also able to calculate the expenditures incurred by each asset in order to maintain the value of each asset [9]. This system is also a CRUD system (Create, Read, update and Delete), where the assets that have been recorded, can be done by creating a new asset management, update, or delete data [10].

An asset management system is a system that facilitates the creation of corporate budgets, which involve funding in maintaining a company's assets in order to extend the life of the asset. In addition, security factors are also important to ensure the company's data, as it avoids the risk of loss of company assets [11].

2. Result and Discussion

Implementing asset management using this web-based online accounting system allows companies to monitor existing asset data to create new assets by going to the asset settings menu and selecting +Save Assets.

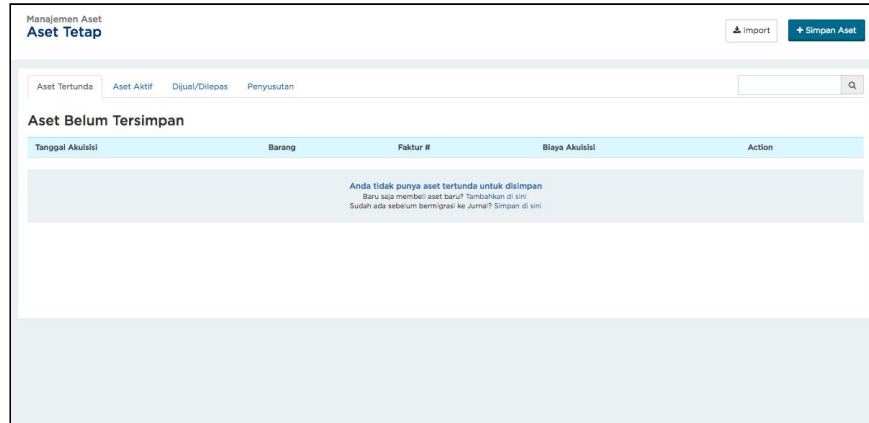


Figure 1. Display Fixed Asset Menu View

The figure above is a preliminary view of the asset menu on a web-based online accounting system.

Figure 2. Display Fixed Assets Field View

figure 2 describes the input form for asset data is stored, with 7 (seven) data is a detail of assets that must be completed are:

- Asset name (*Required*): Enter the name of the company asset, the name may be the same as the asset that has been previously inputted
- Asset Number (*Required*): Enter the asset code that can be used to identify the company asset
- Fixed Assets Account: Is the account used to hold the asset balance.
- Description: Additional information, in the form of a note about the company's assets.
- Acquisition Date: The time the asset was purchased or acquired and started to be used by the company.
- Acquisition cost: The cost of purchasing the asset without additional tax. This will automatically deduct the total cost of the account already recorded.
- Account Credited: The account used to record an asset balance.

In addition to the detailed asset form, there are also 9 (nine) depreciation fields that must be completed:

- a. Non-Depreciation Assets: Clashed if the set does not decrease so there is no reduction in asset value. If not checked, then other fields can be completed.
- b. Methods: Consists of two (2) methods that can be selected are:
 - i. Straight Line: This method is the level of depreciation over the life of the benefit.
 - ii. Decreased balance (Reducing Balance): This method is shrinking the value of the company's asset is greater at the beginning of the asset's age.
- c. Benefit Period: Represents the asset usage period is calculated since the asset was first purchased. This useful life will affect the amount of depreciation per period.
- d. Value/Year: This field will automatically fill after the company chooses the depreciation method and the useful life of the asset
- e. Depreciation Account: Functions records the amount of depreciation expense incurred per month.
- f. Accumulated Depreciation Accounts: This account is for recording the accumulated depreciation incurred on the asset.
- g. Accumulated Depreciation: Beginning balance for accumulated depreciation accounts from previous books/records.
- h. On Date: This field contains the date of validity of the beginning balance accumulated depreciation value already entered.
- i. To save the assets you have entered data, click the "Create Assets" button at the bottom of the page. To cancel storage, click the "Cancel" button.

If the company has many assets, and just starting to implement a web-based online accounting system to monitor assets [11], [12], it can start by listing any existing assets, and importing. The trick is, using the symbol asset import feature [13], [14]. Select the asset settings menu, and select import. A pop-up will appear in the form of file upload according to the applicable template.

The screenshot shows a web-based 'Import Aset' (Import Asset) interface. It is a vertical pop-up window with a light gray background. At the top left, it says 'Import Aset'. The interface is divided into three main steps, each with a numbered circle icon (1, 2, 3) and a title. Step 1 is 'Download file template' with instructions about file headers and a 'DOWNLOAD TEMPLATE' button. Step 2 is 'Copy data lama anda' (Copy your old data) with instructions about using Excel or spreadsheets and a 'Lihat screenshot' (View screenshot) link. Step 3 is 'Upload file template' with instructions about file format (CSV, XLSX, TXT) and a 'CHOOSE FILE' button. At the bottom right, there is a large green 'PROCEED' button.

Figure 3. Display Pop-up Import Template



Figure 4. Display Asset Successfully Imported View

Figure 4, displays when the imported data is successful. Click "Finish" to complete the import process.



Figure 5. Display Added New Asset Purchased

Figure 5 illustrates that if a new company buys a new asset, it is possible to directly register an asset, by going to the asset settings menu, select the active asset tab, and there is a button to create a newly purchased asset [15]. And direct to the purchase billing form and asked to complete the complete asset purchase data. Can be seen in figure 6.

Figure 6. Display Field Create Billing Purchase

When the company will sell or otherwise dispose of assets, companies can use the selling features/off assets in the asset settings menu in the following ways:

1. Select the asset settings menu,
2. Click on the active asset tab, and select the Sell/Resume action Asset to be sold or released

Manajemen Aset
Aset Tetap

Import Simpan Aset

Aset Tertunda Aset Aktif Dijual/Dilepas Penyusutan

Daftar Aset

Tanggal Akuisisi	Detail Aset	Akun Aset	Biaya Akuisisi	Nilai Buku	Action
01-01-2015	(FA-KJKT-001) Truk Pick-Up	(1-10702) Kendaraan	Rp. 350.000.000,00	Rp. 138.427.734,37	Ubah Go
01-01-2015	(FA-KKTR-002) Mobil Avanza	(1-10702) Kendaraan	Rp. 200.000.000,00	Rp. 118.750.000,00	Ubah Jual/Lepas Hapus Kembalikan Depresiasi
01-01-2015	(FA-KKTR-003) Mobil Sedan	(1-10702) Kendaraan	Rp. 400.000.000,00	Rp. 237.500.000,00	Ubah Go
23-01-2016	(FA-PKTR-1) Storage Shelf	(1-10703) Mesin dan Peralatan	Rp. 100.000.000,00	Rp. 71.875.000,00	Ubah Go

Figure 7. Display Action Sell/Off Assets

- Fill out the fields on the asset off form

Aset Tetap
Pelepasan Aset

(FA-KJKT-001) Truk Pick-Up

*Tanggal Transaksi

Harga Jual

Deposit ke

Memo

Tags

Figure 8. Form Display Remove Assets

- After completing the contents of the form completely, click Remove Assets and an asset release note will appear

Catatan Pelepasan Aset

	Debit	Kredit
Biaya Akuisisi		Rp. 350.000.000,00
Akumulasi Penyusutan sampai dengan 01-01-2015	Rp. 211.572.265,63	
(1-11002) - Bank BCA (Kas & Bank)	Rp. 140.000.000,00	
Keuntungan Penjualan Aset		Rp. 1.572.265,63

(7-70099) - Pendapatan...

Pilih akun untuk mencatat laba/rugi dari hasil penjualan aset.

Batal Teruskan

Figure 9. Display Record of Assets Release

5. Click continue, to continue, and the asset will be saved on the sell/release tab

Manajemen Aset
Aset Tetap

Import + Simpan Aset

Aset Tertunda Aset Aktif Dijual/Dilepas Penyusutan

Daftar Aset

Tanggal	Detail Aset	No Transaksi	Harga Jual	Untung/(Rugi)	Action
23/04/2018	(FA-KJKT-001) Truk Pick-Up	Journal Entry #JU-1055-16	Rp. 140.000.000,00	Rp. 1.572.265,63	Kembalikan Go

Figure 10. Display Asset View Already Sold/Removed

3. Conclusion

Based on the description of the above discussion, it can be four (4) concluded that:

1. The asset management system provides the company with an advantage in keeping the asset value, keeping the asset value high, having a long life, and avoiding damage to assets that will cause the asset sale value to decline.
2. The asset management system in web-based accounting systems has a high level of security, where the company's asset data can be safeguarded, reducing the risk of asset data leakage.
3. With the CRUD data inputted can be managed in accordance with the wishes of the company, or is flexible
4. Navigation system that allows users to organize, manage, and monitor assets in the company.

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