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Analysis Of The Accounting System For The Disposal Of Non-Operating Fixed Assets (ATTB) At Pt Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten

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Abstract- *This study examines the influence of tax regulation understanding, tax rates, and taxpayer awareness on restaurant taxpayer compliance in Serang City. Using a quantitative associative approach, data were collected from 65 registered restaurant and cafeteria taxpayers through questionnaires and analyzed using multiple linear regression. The results show that all three variables tax regulation understanding, tax rates, and taxpayer awareness significantly and positively affect taxpayer compliance, both partially and simultaneously. These findings highlight the importance of tax literacy, fair tax rates, and increased taxpayer awareness in improving local tax compliance.*

Abstrak- Studi ini meneliti pengaruh pemahaman peraturan pajak, tarif pajak, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak restoran di Kota Serang. Dengan menggunakan pendekatan asosiatif kuantitatif, data dikumpulkan dari 65 wajib pajak restoran dan kafetaria terdaftar melalui kuesioner dan dianalisis menggunakan regresi linier berganda. Hasil menunjukkan bahwa ketiga variabel yaitu pemahaman peraturan pajak, tarif pajak, dan kesadaran wajib pajak secara signifikan dan positif memengaruhi kepatuhan wajib pajak, baik secara parsial maupun simultan. Temuan ini menyoroti pentingnya literasi pajak, tarif pajak yang adil, dan peningkatan kesadaran wajib pajak dalam meningkatkan kepatuhan pajak daerah..

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1. Introduction

Every company, in carrying out its operational activities in any type of business, must possess resources to support these activities. Typically, these resources take the form of tangible fixed assets. Fixed assets, as a key component of the financial position report, play a crucial role in ensuring smooth operations within a company, since every activity conducted by the company relies on the use of fixed assets.

Fixed assets are assets acquired in a ready-to-use form or constructed for use in the company's operations and are not intended for sale to customers. Fixed assets represent resources owned by the company that provide long-term economic benefits and are actively utilized in business activities, as stated by V. Wiratna Sujarweni (2019:113).

According to Tomasowa (2022:77), fixed assets cannot be used indefinitely because they have a limited useful life and will eventually cease to function, making their retirement necessary. Fixed assets may be retired for several reasons, including damage, the end of their useful life, sale, or asset exchange.

It can be concluded that fixed assets are company-owned resources used in business operations, not intended for sale to customers, and provide long-term benefits. They are actively utilized in the company's activities but have a limited useful life and will eventually cease to function, making their retirement necessary. Such retirement may occur due to damage, the end of their useful life, sale, or asset exchange.

According to Sodikin (2019: 146–157), there are several methods for acquiring fixed assets, which can influence the determination of their acquisition cost. These methods include cash purchases, combined purchases, deferred payments, self-construction, and acquisitions through gifts or donations.

At PT Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten, the company upholds a vision of becoming the leading electricity provider in Southeast Asia and the number-one customer choice for energy solutions. The unit is responsible for serving customers in the Serang region and its surrounding areas. Like any other company, PLN possesses various assets, commonly referred to as company resources or fixed assets. These include land, buildings and site facilities, installations and machinery, distribution networks and substations, miscellaneous distribution equipment, data processing equipment, telecommunications equipment, general equipment, motor vehicles, and mobile tools. However, each fixed asset has a specific useful life. When an asset's useful life has expired, it becomes classified as a Non-Operating Fixed Asset (ATTB). Examples of such assets include transformers, cables, kWh meters, poles, and motor vehicles.

In the process of disposal of non-operating fixed assets at PT Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten, the write-off is carried out due to factors such as the expiration of the asset's useful life, physical damage, and the inefficiency of retaining the asset's value in the financial statements compared to the assets currently in use. Therefore, the disposal of non-operating fixed assets becomes necessary. However, the process requires a considerable amount of time because the disposal request must first be submitted and subsequently approved by the board of directors. This prolonged procedure often results in the accumulation of non-operating fixed assets in the warehouse.

The disposal system for non-operating fixed assets requires proper and accurate procedures and record-keeping to ensure that the asset reporting process provides reliable information for management and other relevant parties. The presentation of non-operating fixed assets must also comply with the standards applied at PT Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten.

2. Metode

This research was conducted at PT Perusahaan Listrik Negara (PLN), Customer Service Implementation Unit (UP3) North Banten, using a qualitative descriptive approach. According to Sugiyono (2013), qualitative descriptive research is a method designed to provide a comprehensive and in-depth description of social realities and various phenomena occurring within the community being studied, so that the characteristics, nature, and patterns of these phenomena can be clearly illustrated. It can be concluded that the qualitative descriptive method is used to analyze, describe, and summarize various conditions and situations based on data obtained from interviews or observations related to the issues examined in the field, with the aim of providing a complete and deeper understanding.

2.1 *Types and Sources of Data*

This research uses two types of data, namely:

a. **Primary data,** obtained through direct interviews with employees of PT Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten, particularly those in the accounting and finance department.

b. **Secondary data,** obtained from electronic books, documents, articles, journals, and notes, both theoretical and data-related, that are relevant to the issues addressed in this study.

1.2. Data Collection Methods

Data were collected through interviews. The interviews were conducted face-to-face and involved direct communication with the Finance and Accounting Department of PT Perusahaan Listrik Negara (PLN) Persero, Customer Service Implementation Unit (UP3) North Banten, specifically with personnel responsible for accounting and fixed asset management.

3. Results and Discussion

At PT Perusahaan Listrik Negara (PLN) Persero, North Banten Customer Service Implementation Unit (UP3), there are various types of fixed assets, each with a specified useful life. Fixed assets that have reached the end of their useful life or are damaged are classified as Non-Operating Fixed Assets (ATTB). These include transformers, cables, kWh meters, poles, and motor vehicles. The useful lives of these assets range from a minimum of 5 years to a maximum of 40 years. Specifically, transformers have a useful life of 25 years, cables 40 years, kWh meters 10 years, and general equipment such as motor vehicles 5 years. Non-Operating Fixed Assets (ATTB) are categorized into:

1. Fixed assets that will be relocated or transferred.

Fixed assets to be relocated are temporarily not in operation due to the relocation process. Fixed assets to be relocated/transferred are recorded and recognized at their book value after depreciation, and continue to be depreciated according to their useful life.

2. Fixed assets that have not yet been used in operations or utilized (ATBM).

Assets that have not been used/utilized in operations originate from completed construction/PDP assets that cannot yet be operated due to constraints related to other assets that support the ATBM.

3. Fixed assets that are planned to be written off.

Fixed assets to be derecognized are assets that will be disposed of or permanently withdrawn from use and will no longer provide economic benefits in the future. These fixed assets may be withdrawn due to technological obsolescence or permanent damage. The value of these fixed assets will be recognized after an assessment of the impairment of the assets in accordance with the accounting policy.

Accounting System for the Disposal of Non-Operating Fixed Assets

At PT Perusahaan Listrik Negara (PLN) Persero, North Banten Customer Service Implementation Unit (UP3), asset recording is carried out using the internal SAP (System Application and Production in Data Processing) and Microsoft Excel systems. These two applications facilitate the entire accounting recording process, including the disposal of Non-Operating Fixed Assets (ATTB). In the future, the company will also launch a new application called SIMPUS (Asset Disposal System).

In the ATTB disposal process, SAP is used for internal company purposes because it is private, while Microsoft Excel is used to facilitate administration and wet signatures. If other parties require data from SAP, the data is provided in Excel format.

The SIMPUS application is designed to simplify the process of disposing of non-operating fixed assets. SIMPUS is part of the Asset Disposal Business Process Improvement, which is included in the Short-Term Improvement program to support the digitization of warehouse and inventory management. The goal is to make the asset management process faster, more effective, and more efficient.

The disposal of non-operational fixed assets is carried out in several stages, from AE1 to AE4. Each stage requires approval from the authorities, such as the board of directors, the chief commissioner, and the ministry. The scope of ATTB disposal implementation is as follows:

1. AE1 – Proposal for Asset Withdrawal

This is an Official Report or Form issued for the Withdrawal of Operating Assets to Other ATTB (Non-Operating Fixed Assets), accompanied by Form AE1, Appendix AE1.1 Details, and AE1.2 Documentation. The assets used in AE1 are Other ATTB assets in severely damaged condition, issued by each asset owner unit based on the Inspection BA already issued by the Logistics Department.

2. AE3 – Proposal for Reclassifying Other ATTB to ATTB for Write-Off

This is a Minutes or Form issued for proposals to withdraw assets from other ATTBs to be deleted from the ATTB, accompanied by Form AE3, Appendix AE3.1 Details, and AE3.2 Documentation. The assets used in AE3 are assets from other ATTBs that are in very poor condition based on the previous AE1 proposal that has been made and issued by each asset owner unit.

3. AE2 – Determination of Reclassifying Other ATTB to ATTB for Write-Off

This is a Minutes of Meeting or Form issued for the Determination of Asset Withdrawal from Other ATTBs to Deleted ATTBs, accompanied by Form AE2, Appendix AE2.1 Details, and AE2.2 Documentation. The assets used in AE2 are Other ATTB assets in severely damaged condition based on the previous AE3 proposal that has been made. AE2 is issued by Level 1 Unit (KD/KW/KI). After issuance, the unit must perform impairment and transfer the assets from Other ATTB to Deleted ATTB in severely damaged condition.

4. AE3 – Proposal for Unit Write-Off

This is a Minutes or Form issued for the proposed Write-off of ATTB Delete Books, accompanied by Form AE3, Appendix AE3.1 Details, and AE3.2 Documentation. The assets used in the AE3 Write-off Proposal are ATTB Write-off assets in severely damaged condition, issued by each asset owner unit based on the previously issued BA AE2.

5. AE3 – Proposal for SPI Write-Off

This is a Minutes or Form issued for the proposed write-off of ATTB Delete Books, accompanied by Form AE3, Appendix AE3.1 Details, and AE3.2 Documentation. The asset used in the AE3 Write-Off Proposal is an ATTB Write-Off asset in condition Severely Damaged based on

the previous AE3 Write-Off Unit Proposal that has been created. The AE3 Write-Off Proposal is issued by the Level 1 Unit.

6. AE4 – Investigation and Withdrawal of ATTB

This is an Official Report or Form issued for the results of Research and Determination of Book Write-Off (Write Off) ATTB Delete, accompanied by Form AE4, Attachment AE4.1 Details and AE4.2 Documentation. Assets used in AE4 are ATTB Delete assets in severely damaged condition based on AE3 proposal Previous SPI Write-Off Proposal that has been created, AE4 is issued by SPI and approved by Level 1 Unit (KD/KW/KI)

Journal Recording Process for the Disposal of Non-Operating Fixed Assets (ATTB) at PT PLN (Persero) UP3 North Banten

Accounting Treatment for Fixed Assets that are Discontinued and Proposed for Disposal:

• Reclassification of Fixed Assets to Non-Operating Fixed Assets:

Write-Off of ATTB	Xxxx	
Fixed Assets		Xxxx

• Reclassification of Accumulated Depreciation of Fixed Assets to Accumulated Depreciation of Fixed Assets to be Written Off:

Accumulated Depreciation of Fixed Assets	Xxxx	
Accumulated Depreciation TTB Write-Off		Xxxx

Journal Recording for Fixed Assets that are Discontinued and Proposed for Transfer Between Administrative Units at the Distribution Level, Following Approval from the Head of the Distribution Office:

• Reclassification of Fixed Assets to Non-Operating Fixed Assets (ATTB) Proposed for Transfer:

ATTB transfer	Xxxx	
Fixed Assets		Xxxx

• Reclassification of Accumulated Depreciation of Fixed Assets to Accumulated Depreciation of Fixed Assets Proposed for Relocation:

Accumulated Depreciation of Fixed Assets	Xxxx	
Accumulated Depreciation of ATTB transfer		Xxxx.

4. Conclusion

At PT Perusahaan Listrik Negara (PLN) Persero, North Banten Customer Service Implementation Unit (UP3), the disposal of Non-Operating Fixed Assets (ATTB) follows a structured series of technical flows. The process begins with AE1 – Proposal for Asset Withdrawal, followed by AE3 – Proposal for Reclassifying Other ATTB to ATTB for Write-Off, then AE2 – Determination of Reclassifying Other ATTB to ATTB for Write-Off, AE3 – Proposal for Unit Write-Off, AE3 – Proposal for SPI Write-Off, and finally AE4 – Investigation and Withdrawal of ATTB. Each stage requires approval from authorized parties, including the board of directors, the

president commissioner, and the relevant ministry.

Once approved, the write-off stage begins. This involves engaging a Public Appraisal Office (KJPP) to assess the estimated value of the assets in order to determine their monetary value for submission to the State Assets and Auction Service Office (KPKNL). Subsequently, the KPKNL processes the assets, which are then transported by the winning bidder. The proceeds from the disposal are recorded and reversed in the journal, and the transactions can be reviewed in the SAP (System Application and Production in Data Processing) Balance Sheet.

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