



## A QUALITATIVE STUDY OF FIXED ASSET ACCOUNTING INFORMATION SYSTEM AT PT HASJRAT ABADI MANADO

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### Abstract

This study analyzes the implementation of a fixed asset accounting information system, PSAK 16 conformity, and COSO-based internal control at PT Hasjrat Abadi Manado Branch. The study aims to examine how the system supports asset recording, coding, depreciation, reporting, monitoring, and decision-making in the management of equipment assets. A descriptive qualitative approach was used because the research focuses on field-based procedures, control practices, and operational constraints rather than statistical hypothesis testing. Data were collected through interviews, observation, and documentation, then analyzed through data reduction, data display, conclusion drawing, and triangulation. The findings show that SBO or SAP Business One has been used since 2014 and has improved six main process areas: asset acquisition recording, asset coding, acquisition cost recording, depreciation calculation, asset location tracking, and report preparation. Based on qualitative benchmarks from field evidence, recording, coding, reporting, and data retrieval were relatively strong, while depreciation accuracy, disposal timeliness, and monitoring remained moderate because they depend on correct asset classification, document completeness, and physical verification. The main weaknesses include input errors, delayed supporting documents, non-real-time updates, annual-only physical inspections, and the absence of automatic reminders. These weaknesses may delay maintenance, replacement, and disposal decisions and may reduce the reliability of asset information. The novelty of this study lies in its integrated analysis of fixed asset accounting information systems, PSAK 16, and COSO-based internal control at the branch level. The findings imply that stronger validation, more frequent physical inspection, real-time updates, and better branch-head office integration are needed.

**Keywords:** Accounting Information System, COSO, Fixed Assets, Internal Control, PSAK 16



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## INTRODUCTION

Fixed asset management plays a strategic role in supporting good corporate governance because fixed assets contribute to operational continuity and influence the quality of financial statement information. If the processes of recording, classifying, depreciating, and controlling fixed assets are not carried out properly, the financial information produced may become inaccurate and may disrupt management decision-making. (Adam & Kapojos, 2023) explain that disorderly implementation of fixed asset accounting policies can result in unreasonable presentation of asset values. In line with this, (Helmi et al., 2023) emphasize that the effectiveness of fixed asset management is strongly influenced by the quality of internal control implemented within an organization.

PT Hasjrat Abadi Manado Branch is an automotive company whose operational activities depend on fixed assets, particularly equipment assets used in administration, service, and operational support activities. In this context, fixed asset recording and supervision require an accounting information system that is able to identify, trace, classify, depreciate, and report each asset accurately. The effectiveness of asset management information systems has also been emphasized by (Abideen & Wu, 2026), who show that the implementation of asset accounting information systems can support asset administration, improve data reliability, and strengthen the effectiveness of asset management. An accounting information system is not only a technical recording tool, but also part of an internal control mechanism that supports data validation, asset accountability, and managerial decision-making (Almeida et al., 2025). From a broader accounting information system perspective, the interaction between technology, users, procedures, and organizational control is important in explaining how accounting information is produced and used in practice (Vosselman & Loo, 2023). Fixed asset accounting information systems are increasingly viewed as important tools for supporting asset administration, data reliability, and asset management efficiency (Mugisana & Sukanta, 2026; Priyastiwati et al., 2023).

Anriva (2024) shows that an accounting information system supported by effective internal control can improve operational effectiveness within the PT Hasjrat Abadi environment. Similarly, Indramarta & Syafputra (2024) dan Nurbaeti et al. (2023) emphasize that accounting information systems can strengthen internal control and improve the quality of financial information (Byun et al., 2026). However, previous studies have mostly examined accounting information systems, PSAK 16 implementation, depreciation, and internal control separately, while limited attention has been given to how these elements are integrated in branch-level fixed asset management within automotive companies (Anisa, 2025). This gap becomes more important because recent developments in accounting information systems indicate a shift toward real-time analytics, automated validation, and AI-driven asset tracking, whereas fixed asset management practices at the branch level may still depend on manual verification, delayed document flows, and periodic physical inspections (Chen et al., 2026). Therefore, the main problem addressed in this study is how the fixed asset accounting information system at PT Hasjrat Abadi Manado Branch supports accurate recording, depreciation, internal control, and operational decision-making, and to what extent the system reflects PSAK 16 principles and COSO-based internal control.

In practice, fixed asset management still has the potential to face various challenges, such as differences between system records and physical asset conditions, delays in updating asset data, errors in asset classification, and suboptimal supervision processes. These problems may lead to inaccuracies in depreciation calculations and asset book values. (Kolantung et al., 2021) state that evaluating fixed asset accounting policies is important to maintain the accuracy of asset recording. Meanwhile, (Lestari & Hermawan, 2023) emphasize that weak internal control may create differences between accounting records and actual asset conditions.

Several studies have discussed fixed asset accounting information systems, PSAK 16, depreciation, and internal control in different contexts. (Budiasningrum et al., 2023) discuss

fixed asset accounting information systems in a company setting, while (Maryanto et al., 2023) develop a fixed asset management information system model to improve the effectiveness of asset administration. (Yusuf et al., 2021) examine computerized systems for calculating fixed asset depreciation. (Mayangsari & Nurjanah, 2021), (S. E. Putri & Kamilah, 2022), (Sary et al., 2024), and (Azizah et al., 2024) emphasize that consistent implementation of PSAK 16 is required to present fixed asset values fairly. (Tarumasely & Astuti, 2023) and (Somendari & Suryantara, 2025) explain that COSO-based internal control can be used to evaluate the strength of internal control over assets.

The novelty of this study lies in its integrated analysis of the fixed asset accounting information system, PSAK 16 conformity, and COSO-based internal control at PT Hasjrat Abadi Manado Branch, particularly in the management of equipment assets (Fang & Li, 2026). Unlike previous studies that mostly discuss accounting standards, depreciation, or internal control separately, this study combines those aspects in one discussion and focuses on asset management at the branch level, which is connected to the approval mechanism of the head office. Therefore, this study aims to analyze the implementation of the fixed asset accounting information system at PT Hasjrat Abadi Manado Branch and to assess its effectiveness and efficiency in managing equipment assets.

## RESEARCH METHOD

### *Research Design*

This study applies a descriptive qualitative approach because the research objective is to gain an in-depth understanding of how the fixed asset accounting information system is implemented in the context of PT Hasjrat Abadi Manado Branch. This approach is appropriate because the study does not aim to test statistical relationships between variables, but to explore actual practices, procedures, obstacles, and control mechanisms related to fixed asset management (G et al., 2026). The unit of analysis in this study is the implementation of the fixed asset accounting information system in managing equipment assets, including asset acquisition recording, asset coding, asset classification, depreciation recording, asset disposal, reporting, internal control, and the use of SBO or SAP Business One (Mugisana & Sukanta, 2026). Informants were selected using purposive sampling because the study required information from parties who had direct knowledge and involvement in the fixed asset management process. The criteria for selecting informants included direct involvement in asset recording, use of SBO or SAP Business One, management or verification of supporting documents, depreciation reporting, asset supervision, and coordination with the head office regarding asset approval and disposal.

Data were collected through interviews, observation, and documentation to obtain complementary evidence. Interviews were used to explore procedures, experiences, and obstacles faced by informants; observation was used to examine actual asset management practices; and documentation was used to verify supporting evidence such as purchase documents, Delivery Notes, fixed asset lists, depreciation reports, and asset disposal records (Ghlamallah et al., 2026). The collected data were then analyzed through data reduction, data display, and conclusion drawing. Interview results were compared with observation findings and company documents to identify consistency between stated procedures and actual practices. The findings were further interpreted in relation to PSAK 16 principles and COSO-based internal control components to assess conformity, effectiveness, efficiency, and weaknesses of the fixed asset accounting information system. This process was carried out to strengthen methodological rigor, transparency, and the credibility of the research findings, in line with the purpose of qualitative research to understand field phenomena in depth (Creswell & Creswell, 2023).

The research was conducted at PT Hasjrat Abadi Manado Branch, a company engaged in the automotive sector whose operational activities are supported by various fixed assets. The scope of this study focuses on the fixed asset accounting information system, particularly equipment assets used in administrative, service, and operational support activities (Goldsworthy et al., 2025). Equipment assets were selected as the focus of the study because they are frequently used in daily operations and require accurate recording, proper classification, systematic depreciation, and adequate internal control.

### *Research Target/Subject*

The research subjects are parties involved in fixed asset management, especially those directly related to asset recording, system utilization, supporting document management, depreciation reporting, asset supervision, and coordination with the head office. Informants were selected purposively because they possess knowledge, experience, and direct involvement in the fixed asset management process within the company (Huang & Peng, 2026). The purposive selection of informants is expected to provide relevant and accurate information regarding the implementation of the SBO or SAP Business One system in managing fixed assets.

### *Research Procedure*

The research procedure began with identifying the main problem of fixed asset management, formulating the research focus, determining the unit of analysis, selecting relevant informants, and preparing interview and observation guidelines (Kadzima et al., 2025). Informants were selected using purposive sampling based on several criteria: direct involvement in fixed asset recording, use of SBO or SAP Business One, management or verification of supporting documents, depreciation reporting, asset supervision, and coordination with the head office for asset approval and disposal. After the informants were determined, data were collected through direct interviews, field observation, and documentation of company records. To verify consistency across different data sources, the researcher compared interview statements with observation results and supporting documents, such as purchase documents, Delivery Notes, fixed asset lists, depreciation reports, and asset disposal records. Consistent information found across interviews, observations, and documents was used as the basis for identifying patterns related to asset acquisition, coding, depreciation, disposal, internal control, effectiveness, and system efficiency. To reduce potential bias, interviews were conducted using the same guideline for each relevant informant, follow-up questions were used to clarify unclear answers, and the researcher avoided leading questions. Observation bias was minimized by comparing observed practices with written procedures and documentary evidence. This procedure was applied to strengthen the reliability, validity, and transparency of the research findings.

### *Instruments, and Data Collection Techniques*

The data used in this study consist of primary and secondary data. Primary data were obtained directly from the field through interviews and observations. Interviews were conducted with informants who understand the procedures for fixed asset acquisition, asset coding, asset classification, depreciation calculation, asset disposal, and the use of SBO or SAP Business One. The interviews aimed to obtain detailed information regarding how the system is operated, how data are entered, how approval from the head office is carried out, and what obstacles are encountered in the asset management process (Lu et al., 2026). Observation was carried out by paying attention to fixed asset management activities implemented by the

company, including the use of the system, the availability of asset documents, and procedures related to asset supervision. Meanwhile, secondary data were obtained from supporting company documents such as internal procedures, purchase documents, Delivery Notes, handover reports, asset receipt evidence, fixed asset lists, depreciation reports, asset disposal documents, and other documents related to asset management and internal control.

### *Data Analysis Technique*

Data analysis was carried out through several stages, namely data collection, data reduction, data display, and conclusion drawing, as proposed by (Imoniana et al., 2026). In the data collection stage, all information from interviews, observations, and documents was gathered according to the research focus. In the data reduction stage, the researcher selected and simplified data relevant to the research objectives, particularly data related to fixed asset recording, depreciation, internal control, effectiveness, and efficiency. In the data display stage, the reduced data were organized into thematic narratives to make it easier to interpret the findings. Finally, conclusions were drawn by linking field findings with the research objectives, PSAK 16 principles, and internal control concepts. To ensure data validity, this study applies technique triangulation and source triangulation by comparing interview results, observation findings, and company documents (Moradizadeh et al., 2026). This triangulation process was carried out to ensure that the findings presented in this study are consistent, credible, and supported by sufficient evidence.

## **RESULTS AND DISCUSSION**

The research findings show that fixed asset management at PT Hasjrat Abadi Manado Branch has been supported by a computer-based accounting information system through the use of SBO or SAP Business One. This system has been implemented since 2014 to replace the previous system, namely Sakti V9, and is used to manage fixed assets, particularly equipment assets (Taghitahooneh et al., 2026). The implementation of SBO provides convenience for the company because it offers a more detailed asset menu and supports the fixed asset management process comprehensively, starting from asset data input, coding according to sequence, recording of acquisition cost, asset location tracking, to automatic depreciation calculation based on predetermined asset groups. Thus, the fixed asset recording process no longer relies entirely on manual recording. This finding is in line with (Arlinda & Julianto, 2025) and (Faridah et al., 2023), who explain that accounting information systems can strengthen asset recording and support internal control over fixed assets. Similar findings were also discussed by (Budiasningrum et al., 2023), who emphasized the importance of fixed asset accounting information systems in supporting asset recording and reporting, as well as (Maryanto et al., 2023), who stated that the development of fixed asset management information systems can improve asset administration and control.

However, in practice, the company still uses Excel as a comparative working paper to reconcile internal data with the data recorded in the system. This condition indicates that the computerized system has not fully eliminated the need for manual verification, especially to ensure the accuracy and reliability of asset information. Therefore, the effectiveness of the system does not only depend on the availability of software, but also on the quality of data input, supporting documents, and internal control mechanisms. This finding is consistent with (Indramarta & Syafputra, 2024), who explain that accounting information systems need to be supported by adequate internal control to ensure the reliability of financial information. (Nurbaeti et al., 2023) also emphasize that accounting information systems and internal control must work together to improve the effectiveness of financial data management.



**Table 1. Summary of Fixed Asset Accounting Information System Findings**

| No.                       | Assessment Aspect                                                                      | Score                                                                  |
|---------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| System used               | SBO or SAP Business One has been used since 2014.                                      | Supports computerized fixed asset management.                          |
| Initial recording         | Request, head office approval, Delivery Note, receipt, and recording.                  | Indicates authorization control.                                       |
| Coding and classification | Asset codes are created in SBO and assets are grouped by type.                         | Supports identification, tracing, and classification control.          |
| Depreciation              | Depreciation is calculated automatically by asset group and reviewed by head office.   | Supports PSAK 16, but accuracy depends on correct classification.      |
| Disposal                  | Asset disposal requires supporting documents and head office approval.                 | Prevents unauthorized asset removal.                                   |
| Internal control          | SOPs, documents, approvals, stock opname, and comparative working papers are used.     | Reflects COSO components but monitoring needs strengthening.           |
| Effectiveness             | System generates asset reports, depreciation reports, and location information.        | Fairly effective for monitoring and decision-making.                   |
| Efficiency                | System accelerates recording, data retrieval, reporting, and depreciation calculation. | Fairly efficient but requires real-time updates and reminder features. |

*Source: Processed field data, 2026.*

The initial recording process of fixed assets begins with the submission of asset requirements by the relevant parties. Before submission, assets are first classified into IT assets and non-IT assets. If the company requires additional or replacement assets, the request is submitted through the system and must obtain approval from the head office in Jakarta (Tierling et al., 2026). After approval is granted, the head office issues a Delivery Note as the basis for sending the asset to the branch. The asset received by the branch is then recorded in the system. This process indicates that the company has implemented a fairly clear authorization procedure, ensuring that asset recording is not carried out without official approval.

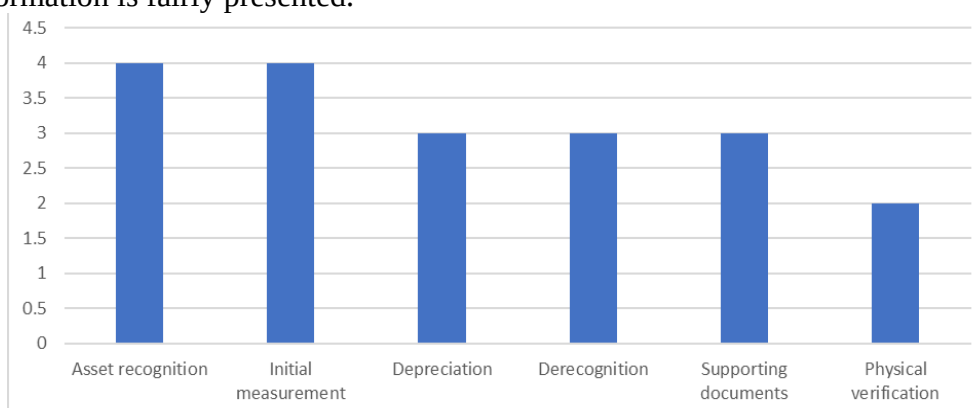
Each fixed asset is assigned a specific code or identification number. The asset code is created through the SBO system, then printed by the head office and sent to the branch. Asset coding helps the company identify asset types, locations, and status, while also facilitating physical inspection (Wang et al., 2026). In addition, assets are classified based on their types and characteristics. For example, equipment assets are divided into wooden inventory equipment and metal equipment, while vehicles are classified into two-wheeled and four-wheeled vehicles. Nevertheless, errors in asset classification remain one of the challenges because they may affect the depreciation calculation generated in the system.

Fixed asset depreciation is recorded automatically by the system based on the predetermined asset group. The branch first prepares a working paper, which is then submitted to the head office for review. If any discrepancies are found, the head office makes corrections or revisions. In general, the implementation of this system has supported the accounting treatment of fixed assets in accordance with PSAK 16, as assets are recorded based on acquisition cost, classified, and depreciated through the system. However, several challenges remain, such as delays in asset data updates, differences between physical asset conditions and system data, and asset inspections that have not been conducted routinely. This finding supports (Kolantung et al., 2021) and (Murdana et al., 2023), who state that evaluating the

accounting treatment of fixed assets is necessary to maintain the reliability of asset information.

In relation to PSAK 16, the findings indicate that the company has recorded fixed assets based on acquisition cost and depreciated them according to asset classification. However, errors in asset classification may affect the depreciation calculation generated by the system. This finding is relevant to (Mayangsari & Nurjanah, 2021), (S. E. Putri & Kamilah, 2022), and (I. A. K. Putri et al., 2024), who state that the accuracy of PSAK 16 implementation depends on proper asset recognition, measurement, and depreciation. In addition, (Sary et al., 2024) and (Azizah et al., 2024) support the view that companies must consistently apply PSAK 16 to ensure that fixed asset information is fairly presented.

The visual assessment shows that asset recognition and measurement receive relatively stronger scores because fixed assets are recorded after approval and receipt of supporting documents, and the acquisition cost is recorded in the system. Meanwhile, depreciation and derecognition receive moderate scores because their accuracy and timeliness still depend on correct asset classification, complete supporting documents, and physical asset verification. Errors in asset classification may affect the depreciation calculation generated by the system, while annual-only physical asset inspection may delay the identification of damaged or unused assets. This finding is relevant to Wuisang et al. (2023), Syah et al. (2023), and Putri et al. (2024), who state that the accuracy of PSAK 16 implementation depends on proper asset recognition, measurement, and depreciation. In addition, Azizah et al. (2024) and Sary et al. (2024) support the view that companies must consistently apply PSAK 16 to ensure that fixed asset information is fairly presented.



Source: Processed field data based on interviews, observation, and documentation, 2026.

**Figure 1.** Qualitative Assessment of PSAK 16 Implementation in Fixed Asset Management

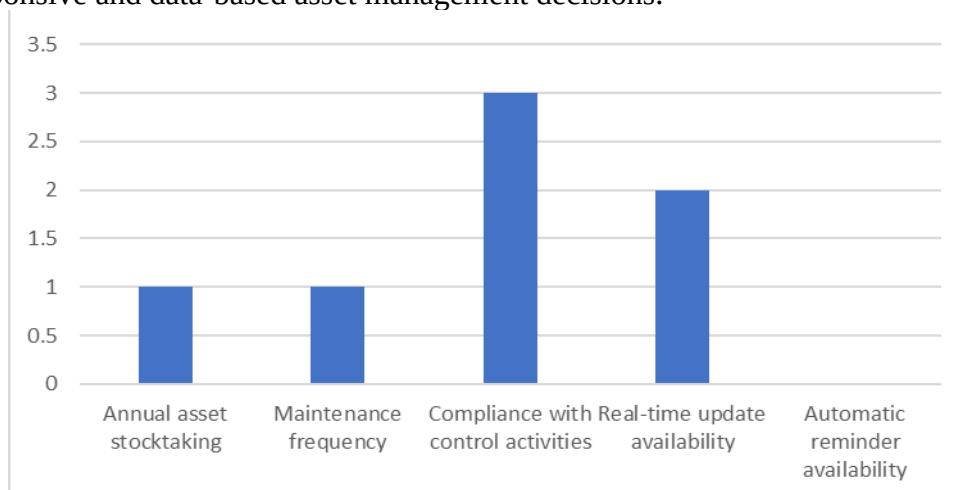
The disposal or derecognition process of fixed assets is carried out through annual asset stock opname. Assets that are damaged, lost, or no longer suitable for use must be accompanied by specific explanations regarding their condition and causes before being submitted to the head office for disposal approval. The branch does not have the authority to directly remove assets from the system without supporting documents and head office approval. This mechanism reflects the existence of control activities in fixed asset management aimed at preventing unauthorized asset disposal. The result is in line with (Makaluas & Pontoh, 2018) and (Mamentu & Budiarmo, 2018), who emphasize the importance of internal control procedures, documentation, and monitoring in safeguarding fixed assets. However, since asset stock opname or physical asset inspection is only conducted once a year, damaged or unused assets may still be recorded as active assets in the system. This condition shows that monitoring activities still need to be improved.

From the perspective of internal control, the implementation of the fixed asset system in the company reflects the five components of COSO. The control environment is reflected in the

existence of SOPs and asset management procedures. Risk assessment is shown through the company's attention to potential risks such as lost assets, damaged assets, input errors, document delays, and discrepancies between physical data and system data. Control activities are implemented through asset requests via the system, head office approval, asset coding, supporting documents, comparative working papers, and approval for asset disposal. Information and communication are reflected in the system's ability to present asset lists, asset values, depreciation, asset locations, asset conditions, and assets with fully depreciated values.

Meanwhile, monitoring is carried out through annual asset stock opname as the main procedure for verifying the physical existence, condition, and status of fixed assets. To strengthen the analytical presentation, this study complements the narrative findings with a visual representation of monitoring practices, including annual asset stocktaking, maintenance frequency, compliance with control activities, real-time update availability, and automatic reminder availability. The visual assessment shows that compliance with control activities is relatively adequate because fixed asset management is supported by standard procedures, supporting documents, head office approval, asset coding, and stock opname. However, monitoring activities remain limited because physical asset verification is conducted only once a year, maintenance is not supported by a structured automatic reminder feature, and system updates are not fully carried out in real time. This condition may delay the identification of damaged, idle, or fully depreciated assets and may affect operational decisions related to asset maintenance, replacement, and disposal.

This analysis is in line with Tarumasely and Astuti (2023), who state that COSO-based internal control needs to be implemented comprehensively to maintain asset security and information reliability. These practices are also consistent with the internal control framework discussed by Somendari and Suryantara (2025), which emphasizes the importance of control environment, risk assessment, control activities, information and communication, and monitoring. Nevertheless, the absence of automatic reminders for maintenance and physical inspection indicates that the monitoring component still needs further strengthening. Therefore, the company needs to improve the system by adding automatic reminder features, increasing the frequency of physical asset inspection, and strengthening real-time data updates to support more responsive and data-based asset management decisions.



Source: Processed field data based on interviews, observation, and documentation, 2026.

**Figure 2.** Monitoring Practices and Control Compliance in Fixed Asset Management

Figure 2 indicates that compliance with control activities receives the highest qualitative score because the company has implemented procedures such as documentation, approval, asset coding, and annual stock opname. However, annual asset stocktaking and maintenance frequency receive low scores because physical verification is conducted only once a year and



maintenance activities are not supported by a systematic reminder mechanism. The automatic reminder component receives the lowest score because this feature is not yet available in the system. These findings show that the main weakness of the COSO monitoring component is not the absence of control procedures, but the limited continuity, timeliness, and automation of monitoring activities.

The implementation of the fixed asset accounting information system at PT Hasjrat Abadi Manado Branch can be considered fairly effective. This is reflected in the system’s ability to generate various reports, such as asset lists, depreciation reports, asset addition and disposal reports, as well as reports on asset conditions and locations. This information assists the company in monitoring assets and supports decision-making related to maintenance, replacement, and asset disposal. This finding is consistent with (Helmi et al., 2023), who position internal control as an important factor in improving the effectiveness of fixed asset management. In addition, (Divayani et al., 2025) found that accounting information systems can improve the effectiveness and efficiency of fixed asset internal control. However, several obstacles remain, including input errors, document delays, system disruptions, and non-real-time data updates. These obstacles indicate that the effectiveness of the system depends not only on the use of software but also on the accuracy of data input, discipline in documentation, and consistency of monitoring procedures.

In terms of efficiency, the use of SBO has accelerated fixed asset management processes, including recording, data retrieval, depreciation calculation, report preparation, and decision-making. Asset data can be traced more easily based on asset code, asset name, or asset location, making the system beneficial for supporting fixed asset administration at PT Hasjrat Abadi Manado. This is supported by (Yusuf et al., 2021), who explain that computerized systems can assist in calculating fixed asset depreciation more efficiently. In addition, (Supriadi et al., 2023) show that the effectiveness of systems and procedures contributes to better fixed asset management. Nevertheless, system efficiency has not been fully optimized because several obstacles are still found, such as input errors, delays in asset documents, network or system disruptions, data updates that have not been carried out in real time, and the absence of an automatic reminder feature for asset maintenance schedules and physical inspections. (Paput & Gerungai, 2024) and (Lestari & Hermawan, 2023) emphasize that weaknesses in fixed asset control may lead to differences between accounting records and actual asset conditions; therefore, control needs to be continuously strengthened. Therefore, the use of SBO at PT Hasjrat Abadi Manado can be considered beneficial, although it still requires improvement through real-time updates, better validation features, and stronger integration between the branch and head office.

**Table 2.** Weaknesses and Recommended Improvements

| <b>Weakness Identified</b>      | <b>Possible Impact</b>                                      | <b>Recommended Improvement</b>                                |
|---------------------------------|-------------------------------------------------------------|---------------------------------------------------------------|
| Input errors in asset data      | Asset value, location, or depreciation may be inaccurate.   | Strengthen validation before data are approved in the system. |
| Delayed supporting documents    | Asset recording and data updating may be delayed.           | Set document submission deadlines and follow-up procedures.   |
| Non-real-time updates           | System information may not reflect actual asset conditions. | Improve system integration between branch and head office.    |
| Annual-only physical inspection | Damaged or unused assets may remain active in the system.   | Conduct physical asset checks semiannually or quarterly.      |
| No automatic reminder feature   | Maintenance and physical verification may be delayed.       | Develop reminder features for maintenance and stock opname.   |

*Source: Processed field data, 2026.*

Based on all these findings, the contribution of this study lies in mapping the practices of fixed asset accounting information systems in an automotive company at the branch level, where the management process is connected to the head office (Wang, 2026). This study shows that a computerized system should not be assessed merely based on the existence of the application, but also in terms of data input accuracy, speed of information updates, completeness of documents, physical validation of assets, and consistency of internal control. Therefore, the SBO system has provided a fairly good foundation for the company's fixed asset management, although further development is still needed, particularly in validation features, maintenance reminders, and increasing the frequency of physical asset inspections.

## CONCLUSION

The implementation of the fixed asset accounting information system at PT Hasjrat Abadi Manado Branch has been carried out through SBO or SAP Business One since 2014 and has supported asset recording, coding, acquisition cost recording, depreciation calculation, reporting, and the presentation of asset condition and location information. Overall, the system has supported fixed asset accounting treatment in accordance with the principles of PSAK 16 and has strengthened internal control through SOPs, supporting documents, asset identification codes, head office approval, comparative working papers, and annual physical asset stocktaking. The system is fairly effective and efficient because it accelerates recording, facilitates data retrieval, supports report preparation, and assists management decision-making; however, it is not fully optimal due to input errors, document delays, non-real-time updates, system disruptions, annual-only physical inspection, and the absence of an automatic reminder feature. These findings indicate that the success of a computerized accounting information system is not only determined by the availability of software, but also by data discipline, document completeness, employee accuracy, and continuous monitoring. Therefore, system improvement should be directed toward strengthening both technological and procedural aspects of fixed asset management. The practical implication is that the company needs to strengthen input validation, increase the frequency of physical asset inspections, update data in real time, develop maintenance reminders, and improve integration between the branch and head office. The limitation of this study lies in its focus on equipment assets at one branch, so future research should expand the object to other fixed asset categories and compare fixed asset management practices across company branches.

## DECLARATION OF AI AND AI ASSISTED TECHNOLOGIES IN THE WRITING PROCESS

During the preparation of this work, the author used ChatGPT to assist with language editing, formatting adaptation, structural refinement, and template adjustment. After using this tool, the author reviewed and edited the content as needed and takes full responsibility for the content of the publication.

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## AUTHOR CONTRIBUTIONS

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.

Author 2: Conceptualization; Data curation; Investigation.

Author 3: Data curation; Investigation.

Author 4: Formal analysis; Methodology; Writing - original draft.

## DECLARATION OF COMPETING INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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