

Internal Control System Analysis in The Complete Systematic Land Registration Program (PTSL) in Sukabumi District

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Abstract: This research aims to analyze the effectiveness of the internal control system in the Complete Systematic Land Registration Program (PTSL) in Sukabumi Regency. PTSL is a government initiative to speed up and simplify the land registration process, provide legal certainty, and increase the efficiency of land administration. In its implementation, this program is expected to overcome various obstacles that often occur in the land registration process. The research method used is descriptive qualitative with a case study approach. Data was collected through observation, interviews and documentation. Analysis was carried out on five components of internal control according to the COSO framework: control environment, risk assessment, control activities, information and communication, and monitoring. The research results show that even though the internal control system at PTSL Sukabumi Regency has been implemented, there are still several weaknesses that hinder the effectiveness of the program. The main obstacle is the lack of coordination between the village and ATR/BPN, as well as incomplete files which often occur during the registration process. This causes a lot of work to be delayed and unfinished. In addition, a weak internal control system causes communication problems and suboptimal supervision. This research concludes that to increase the effectiveness of PTSL, there needs to be improvements in the internal control system, increased coordination between related parties, and more intensive outreach to the public about the importance of complete land registration files. In this way, it is hoped that the PTSL program can run more effectively and efficiently, and achieve its goal of providing legal certainty and prosperity for the community.

Keywords: Internal Control, Complete Systematic Land Registration Program (PTSL), Effectiveness.

1. Introduction

Land plays a crucial role in human survival because it is a source of prosperity, prosperity and life. This can be seen from how land can meet human needs by cultivating crops and building houses. This is what makes the state responsible for the welfare and prosperity of the people by managing the land in the state by regulating it in law, as mandated in Article 33 paragraph (3) of the 1945

Constitution (UUD 1945) which states that: "Earth and water and the natural wealth contained therein are controlled by the state and used for the greatest prosperity of the people."

The internal control system is a system that includes the organizational structure along with all mechanisms and measures that are jointly adhered to to safeguard all organizational assets from various directions.

One of the main factors supporting success is the implementation of internal control, namely the Internal Supervisory Apparatus (APIP) which is carried out effectively. And it is supported by 5 interrelated components, which we usually call the control concept according to COSO. The COSO concept consists of (1) risk assessment, (2) control activities, (3) information and communication and (4) supervision.

ATR/BPN itself has several PTSL services, namely the KKP-PTSL application. The KKP-PTSL application is an application used for the land registration process up to land certification carried out by the Land Office PTSL officer/team/task force based on data from measurements carried out by the Measurement Officer. The KKP-PTSL application consists of 4 service modules, namely: Administrative Module, Physical Module, Juridical Module, and Blank Module.

ATR/BPN plays a role in the land registration process, including ATR/BPN Sukabumi Regency. ATR/BPN Sukabumi Regency plays a role in the Sukabumi community land registration process. ATR/BPN Sukabumi Regency has a complete systematic land registration quota program this year and is implemented once a year. So many people want to register their land rights. The land registration process is of course carried out by the information system owned by ATR/BPN Sukabumi Regency. However, even though the information system has been used, there are still several problems that hinder the land registration process so that much of the land registration work is hampered and has not been completed. The following is data on land assessments that have not yet been completed.

**LAPORAN SATGAS FISIK PTSL TAHUN 2024
SAMPAI DENGAN 30 April 2024**

NO	DESA	KECAMATAN	SATGAS FISIK	TARGET	CETAK SU	SISA
1	DATARNANGKA	SAGARANTEN	LEO HAMI	1,500	487	1,013
2	CIBAREGBEG	SAGARANTEN	LEO HAMI	2,100	427	1,673
3	PASANGGRAHAN	SAGARANTEN	ADI PRAYUDI	2,100	248	1,852
4	CURUGLUHUR	SAGARANTEN	ADI PRAYUDI	700	53	647
5	SINARBENTANG	SAGARANTEN	LEO HAMI	1,500	337	1,163
6	GUNUNGBENTANG	SAGARANTEN	LEO HAMI	500	-	500
7	CIBITUNG	SAGARANTEN	LEO HAMI	1,760	760	1,000
8	MARGALUYU	SAGARANTEN	LEO HAMI	1,000	169	831
9	SAGARANTEN	SAGARANTEN	ADI PRAYUDI	600	164	436
10	MEKARSARI	SAGARANTEN	ADI PRAYUDI	1,500	94	1,406
11	PUNCAKMANGGIS	SAGARANTEN	ADI PRAYUDI	1,500	383	1,117
12	HEGARMANAH	SAGARANTEN	ADI PRAYUDI	1,500	1,088	412
JUMLAH				16,260	4,210	12,050

NO	NAMA PETUGAS	PEKERJAAN BELUM SELESAI
1	LEO HAMI	6,180
2	ADI PRAYUDI	5,870
JUMLAH		12,050

Statistics Task Force Report
Source: ATR/BPN Sukebumi Regency

It can be seen from the table data above that there is still a lot of work that has not been completed, the number is 12,050, this happens because when registering there are many files that have problems, which hinders the file entry process. This proves that the information system is still not effective, even though it has been computerized. And the internal control system is also weak, resulting in various problems such as a lack of communication between the village head and the ATR/BPN office because the registration quota is too large.

2. Theoretical Foundation

2.1 Theory Agency

According to (Jensen and Meckling 1976 in Kusumastuti 2012:32) in (Amrulloh & Amalia, 2020) agency theory is a contract between the manager (agent) and the owner (principal). So that this contractual relationship can run smoothly, the owner will delegate decision-making authority to the manager. Appropriate contract planning to align the interests of managers and owners in the event of conflicts of interest is the essence of agency theory. However, creating the right contract is difficult to achieve. Therefore, investors are required to give residual control rights to managers (residual control rights), namely the right to make decisions under certain conditions previously seen in the contract.

2.2 System

A system is a series of two or more Systems is a series of two or more components that are interrelated and interact to achieve goals (Romney and Steinbart, 2015:3). A system is a group of elements that are closely related to each other, which function together to achieve certain goals.

2.3 Internal Control System

Internal control is a system created to provide security guarantees for elements within the company (Sujaweni, 2015:69). Internal control is a system that includes the organizational structure along with all mechanisms and measures that are adhered to together to safeguard all organizational assets from various directions (Mardi, 2015: 59).

The internal control system within the organization is the organizational structure, methods and all measures that are coordinated in order to safeguard the company's assets, monitor the accuracy and reliability of accounting data, help make it more efficient and encourage compliance with company management policies. In a narrow sense, an internal control system is a system and procedure that automatically allows each party to check each other. This means that all accounting data generated in a section or function can automatically be checked by other sections or functions within a company. Meanwhile, in a broad sense, the American Institute of Certified Public Accountants (AICPA) explains the internal control system as follows: The internal control system includes the organizational structure and all

methods and tools that are coordinated and used within the company to maintain the security of company property, check accuracy and also the accuracy of accounting data, increasing operational efficiency and helping to ensure compliance with previously established management policies.

2.4 Internal Control Policy

Control activity procedures and policies are designed to ensure that all work units involved in the implementation of control activities comply with the director's instructions, regardless of the size, complexity or nature of the company.

2.5 Internal Control Function

Internal control carries out three important functions (Romney and Steinbart, 2015:227) as follows:

1. Preventive control (*preventive control*), namely to prevent problems before they arise.
2. Detective control (*detective control*), namely finding problems that have already occurred.
3. Corrective control (*corrective control*), namely identifying the problem and fixing the problem so that it can recover.

Internal control is separated into 2 (two) categories (Romney and Steinbart, 2015:227) as follows:

1. General control (*general control*), ensure that the company's control environment is stable and well managed.
2. Application control (*Application control*) prevent, detect and correct transaction errors and fraud in application programs. This inspection focuses on the accuracy, completeness, validity and authorization of data that can be entered, processed, stored, sent to other systems and reported.

2.6 Complete Systematic Land Registration

Land Registration is a series of activities carried out by the Government continuously, sustainably and regularly, including collecting, processing, bookkeeping, and presenting and maintaining physical and juridical data, in the form of maps and lists, regarding plots of land and housing units. condominiums, including the provision of certificates of proof of title to plots of land to which there are already existing rights and ownership rights to condominium units as well as certain encumbering rights

Complete Systematic Land Registration, hereinafter abbreviated as PTSL, is a Land Registration activity for the first time carried out simultaneously for all Land Registration objects throughout the territory of the Republic of Indonesia in one village/subdistrict area or other equivalent name, which includes the collection of physical data and/ or juridical data regarding one or several Land Registration objects for registration purposes.

Based on Government Regulation Number 24 of 1997 concerning Land Registration Jo. Government Regulation Number 18 of 2021 concerning

Management Rights, Land Rights, Flat Units and Land Registration states that "Land registration is a series of activities carried out by the Government continuously, continuously and regularly, including collection, processing, bookkeeping and presentation as well as maintaining physical data and juridical data, in the form of maps and lists, regarding plots of land and apartment units, including providing certificates of proof of title for plots of land for which there are already existing rights and ownership rights over apartment units and other rights. certain things that burden him."

Systematic Measurement of Land Plots is the process of ascertaining the location of the boundaries of land plots located in one or several villages/sub-districts or parts of or more villages/sub-districts in the context of implementing Systematic Land Registration.

Land Plot Mapping is the activity of describing the results of measurements of Land Plots systematically or sporadically using a certain method on certain media such as sheets of paper, drafting film or other media so that the location and size of the Land Plot can be known from the media where the Land Plot is mapped.

Systematic land registration carried out in all villages in regency areas and all sub-districts in urban areas covering all plots of land throughout the Republic of Indonesia is the Complete Systematic Land Registration (PTSL) policy. This policy is a National Strategic Program with the concept of building data on new land parcels and at the same time improving and maintaining the quality of data on existing registered land parcels so that all registered land parcels are complete and accurate, providing a guarantee of legal certainty and protection of land rights and a guarantee of location certainty. and land parcel boundaries.

2.7 Conditions for Participating in PTSL

The following are the requirements for participating in the PTSL program

1. Population documents in the form of Family Card (KK), Resident Identity Card (KTP)
2. Land Certificate, can be Letter C, Sale and Purchase Deed, Grant Deed, Testimonial Minutes and so on.
3. Land boundary signs installed. It should be remembered that land boundary markings must have the approval of the owner of the bordering land.
4. Proof of deposit of Acquisition Fee or Land and Building Rights Certificate (BPHTB) and Income Tax (PPH)
5. PTSL Participant Application Letter or Statement Letter

2.7 Stages of PTSL Implementation

1. Planning
2. Planning by regional office
3. Planning by the ministry

3. Research Methods

Research methodology is a systematic and careful process of investigating a problem with a scientific approach. This approach includes careful and structured data collection, analysis and interpretation. The goal is to solve problems or test hypotheses objectively, in the hope of gaining knowledge that is useful for humans.

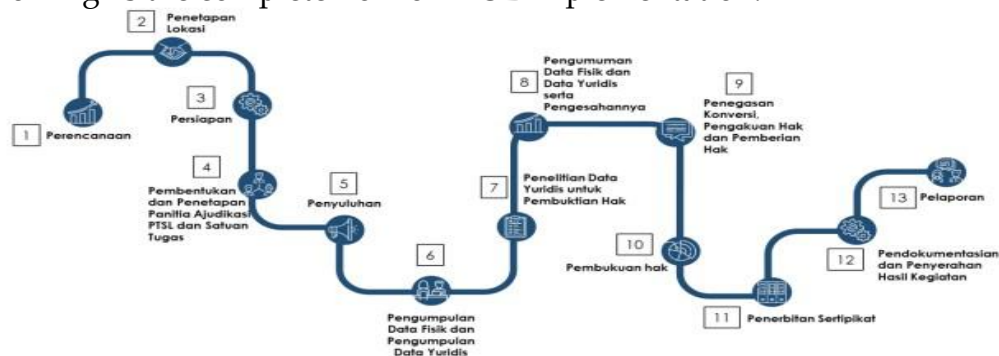
This research uses a qualitative descriptive approach in its research methodology. A qualitative research approach is used to understand social phenomena and human issues. This approach involves methods that examine social phenomena and human problems in depth.

4. Result Of Research and Discussion

4.1 Complete Systematic Land Registration Process (PTSL)

The Systematic Land Registration Program (PTSL) is an initiative of the government or authorized body in a country or region to carry out comprehensive and structured land registration. The main aim of PTSL is to increase legal certainty of land ownership by officially and clearly recording who has ownership rights or other rights related to certain land.

Based on the results of an interview conducted with one of the employees there, namely Mr. Samsul, who serves as the Juridical Task Force, he explained that the Complete Systematic Land Registration (PTSL) process is a program that consists of several important stages. This stage starts with collecting data regarding the land and its owner, which aims to ensure that all the required information has been recorded completely and accurately. Furthermore, the data is carefully mapped using advanced technology such as Geographic Information Systems (GIS), which allows mapping to be carried out with high precision. After the mapping is complete, verification of land ownership is carried out to ensure that the documents submitted by the land owner are truly valid and in accordance with existing data. The final stage is data archiving, where all information that has been verified and mapped is stored systematically and well documented for future legal purposes. Each step in this process is designed in such a way as to produce valid, strong and accountable legal evidence regarding the land ownership status. The following is the complete flow of PTSL implementation:



PTSL work stage

Source: ATR/BPN Sukabumi Regency

4.2 Internal Control in the Complete Systematic Land Registration Program (PTSL) in Sukabumi Regency

The internal control system within the organization is the organizational structure, methods and all measures that are coordinated in order to safeguard the company's assets, monitor the accuracy and reliability of accounting data, help make it more efficient and encourage compliance with company management policies.

The internal control system in the implementation of Complete Systematic Land Registration (PTSL) has demonstrated significant success in dealing with potential irregularities and violations that may occur. According to him, this success was supported by effective and continuous communication between all parts involved in the process. By ensuring that each party playing a role in this program coordinates with each other and understands their responsibilities, potential risks can be minimized optimally. As a result, the integrity and smoothness of the PTSL process can be well maintained.

However, despite this, in the implementation of complete systematic land registration (PTSL), there are still cases of irregularities such as collecting illegal fees, falsifying documents, duplicate certificates, ignoring customary land rights, involvement of land mafia elements.

4.3 Effectiveness of the Internal Control System in the Sukabumi Regency PTSL Program

An Internal Control System that is designed and implemented effectively is able to ensure that every stage in the PTSL process, from data collection, document verification, to issuing land certificates, is carried out in accordance with established procedures.

With an effective system, the potential for deviations and violations can be minimized, so that integrity and transparency in program implementation are maintained. This effectiveness also involves the system's ability to facilitate good coordination between the various parties involved, including local government, field officers and the community. Apart from that, this system also ensures that the program can be implemented on time and in accordance with the planned goals and targets.

5. Concluding Remarks

Based on the results of research regarding the analysis of the internal control system in the Sukabumi Regency systematic registration program which has been described in the research results and discussion results, the following conclusions can be drawn:

The internal control system in the Sukabumi Regency systematic registration program in the implementation of the Complete Systematic Land Registration Program (PTSL) has been running well and has succeeded in

reducing the potential for irregularities and violations. This success is supported by effective communication and continuous coordination between all parties involved, including local government, field officers and the community. The procedures implemented ensure that every stage of the land registration process runs according to regulations, maintains the integrity of the program, and increases public trust in PTSL in Sukabumi Regency.

The effectiveness of the Internal Control System in implementing the Complete Systematic Land Registration Program (PTSL) in Sukabumi Regency is the key to the program's success. An effective system ensures that every stage, from data collection to certificate issuance, is carried out according to procedures, minimizes irregularities, and maintains integrity and transparency. In addition, this system facilitates good coordination between the various parties involved, including the government, officials and the community, and ensures that programs are implemented on time and achieve targets. This increases effectiveness increasing public trust and providing a long-term positive impact on the community in Sukabumi Regency.

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