Use Of The Standard Forecasting Error (SKP) Method To Predict The Costs Of Maintenance Of State Confiscious Goods (Case Study Of A State Storage House For Confiscated Objects In Central Maluku)

by Chrestiana Aponno

International Journal of Management Research and Economics
Vol. 2 No. 3 August 2024
e-ISSN : 2986-7398, p-ISSN : 2987-6311, Hal 270-285
DOI: https://doi.org/10.54066/ijmre-itb.v2i3.2066

Use Of The Standard Forecasting Error (SKP) Method To Predict The Costs Of Maintenance Of State Confiscious Goods

(Case Study Of A State Storage House For Confiscated Objects In Central Maluku)

Chrestiana Aponno
Jurusan Akuntansi, Politeknik Negeri Ambon

Wa Asrida
Jurusan Akuntansi, Politeknik Negeri Ambon

Alamat: Jl. Ir. M.Putuhena, Wailela Rumah Tiga, Ambon City, Indonesia
Korespondensi penulis: christyaponno@gmail.com

Abstract. *State confiscated objects are objects seized by investigators,prosecutors or officials because of his position have the authority to confiscate the goods for purposes of evidence in court prosedings.Because the objects of state property confiscated,the competent author shall Mainten the goods gonfiscated,the government also must pay maintenance confiscated good. With the number of confiscated goods that exist in the home country seized goods storage and maintenance costs that donot match the number of seized goods belonging to the state. Research is to be ableto predict the magnitudeof the cost of maintenance of seized goods in the next 5 years by using standart methods of forcasting error.The result obtained SKP trand value curve of 8,26 issmaller than the pad SKPstraight line trand of 26,9 in predicting the maintenance cost of confiscated goods,which is very appropriate method used is trend curve method for predicting the cost of encumbrances from2015 until 2019.*

Keywords: *The Standar Method Of Forcasting Error,Maintenance Cost Confiscated Goods*

INTRODUCTION

State confiscated objects are objects confiscated by investigators, public prosecutors or officials who, because of their position, have the authority to confiscate goods for the purposes of evidence in court proceedings. Because confiscated objects belong to the State, authorized officials must maintain the confiscated items, so the government must also pay the costs of maintaining the confiscated items.

The State Storage House for Confiscated Objects (Rupbasan) is a place for objects confiscated by the state for the purposes of the judicial process. In the Rupbasan, objects are placed that must be kept for the purposes of evidence in examinations and investigations, prosecutions and examinations at court hearings, including items that are declared confiscated based on the judge's decision. The use of confiscated objects for the purposes of investigation, prosecution and examination in court must be accompanied by a letter of request from the official who is juridically responsible for the confiscated objects. Issuance of confiscated goods to implement a court decision that has become enforceable permanent law, carried out at the request of the prosecutor in writing, and witnessed by the Head of Rupbasan based on the provisions of Article 44 paragraph (1) of the Republic of Indonesia Law

Received May 30, 2024; Accepted June 25, 2024; Published August 30, 2024
* Chrestiana Aponno, christyaponno@gmail.com

Number 8 of 1981 concerning the Criminal Procedure Code which states that confiscated objects are stored in the state confiscated objects house.

Ambon Class I state confiscated objects storage house (Rupbasan) located in Suli Village Jl. Wayari. is the place where the management of state confiscated objects is carried out. Rupbasan is responsible for confiscated and looted goods, such as administering confiscated and confiscated state objects, maintaining and transferring confiscated and confiscated state objects, securing and managing Rupbasan, carrying out correspondence and archival matters. State confiscated objects (Basan) are objects confiscated by investigators, public prosecutors or officials who, because of their position, have the authority to confiscate goods for the purposes of evidence in the judicial process. Rupbasan has 4 warehouses which function as storage for state confiscated objects. During 2010 to 2014 Rupbasan confiscated 2,307 confiscated items which included the following items:items:

Table 1. Rupbasan State Confiscated Objects for the 2010-2014

No	Jenis Benda Sitaan	Jumlah
1	Beras	200 karung
2	Kendaraan Roda 2 (motor)	245 unit
3	Tirai	1 Buah
4	Mesin Ketik	1 Unit
5	AC	2 Unit
6	Kayu swalap campur	343 potong
7	Kayu swalap	353 potong
8	Kayu merbau	340 potong
9	Kayu besi	333 potong
10	Kayu jenis rimba	344 potong
11	Bbm (bahan bakar miyak)	144 gen
12	Mortir (bahan peledak)	1 buah
total		2.307

Sumber : Data diolah

The storage house for state confiscated objects (Rupbasan) is tasked with storing and caring for state confiscated goods with a large maintenance budget provided by the government from 2010 - 2014. Maintenance costs in 2010 amounted to Rp. 2,375,000, in 2011 the amount was Rp. 24,250,000 and in 2012 it amounted to Rp. 27,850,000 in 2013 amounting to Rp. 40,100,000. and put it into the Rupbasan office cash, it turned out that the researcher (treasurer) Rupbasan Class I Ambon found several problems that occurred in Rupbasan, related to the maintenance costs of confiscated goods over the last 5 years. The first problem occurred in 2013 where the maintenance costs were high. The government lowered that year amounted to Rp. 40,000,000, but it turned out that the Ambon class I Rupbasan treasurer who was responsible for the budget only paid maintenance costs to the Head of Administrative and Maintenance Subsidy only amounting to Rp. 500,000 of the total

Rp. 40,000,000 reduced by the government. However, in 2013 there were confiscated items that required maintenance. Responsible for the budget only provides funds to the Head of Sub-Section (Kasubsi) Administration and maintenance in the amount of Rp. 500,000. for 2013, while the costs for 2014 amounted to Rp. 11,400,000. It turns out that maintenance costs really influence the maintenance process for confiscated objects because the number of confiscated objects that are still suitable for maintenance for 2-wheeled vehicles (motorbikes) is 120 units, whereas the funds provided for 2013 were very minimal, so they did not carry out maintenance as a whole, resulting in the level of damage to There are increasing numbers of confiscated objects that have not had time to be looked after or cared for, for this reason it is necessary to provide funds according to the number of databases that are still suitable for maintenance so that the maintenance process can be carried out properly and thoroughly in order to reduce the level of damage to confiscated objects. At Rupbasan Class I Ambon, maintenance is carried out regularly, which is carried out routinely, twice a week. 1 year and 3 months of maintenance for state confiscated objects in the form of wood, the maintenance method only uses pest or termite spraying, and for confiscated items in the form of 2-wheeled motorbikes, maintenance uses shampoo, motorbike kit and oil.

THEORETICAL STUDY

Machine maintenance is very important for achieve levels of quality and reliability as well as efficiency. Even sophisticated machines will not work satisfactorily without good maintenance. According to Anshori (2009) the purpose of maintenance is to:

1. Enables product quality to be achieved through proper machine operation.
2. Maximizes the economic life of the machine.
3. Minimize the frequency of damage or disruption to operational processes.
4. Maximize the production capacity of existing machines.
5. Maintain machine safety.

   According to Anshori (2009) the types of machine maintenance are as follows: Machine maintenance activities (maintenance) in a company are to support a company's production operations. All the work Regular preventive maintenance inspections Its function is to connect the piston to the crankshaft.
6. Piston Pen
7. Its function is to bind the piston to the piston rod.
8. Crankshaft
9. Its function is to change the reciprocating motion of the piston into rotation.

10. Carter
11. Its function is to collect oil to cover the lower part of the engine.
12. Cylinder Block
13. Its function is to house the piston and other components.
14. Cylinder Head
15. Its function is to form the combustion chamber, to seat the valves, to mount the rocker arm, to cover the cylinder block.
16. Intake Manifold
17. Its function is for the inlet.
18. Exhaust Manifold
19. Functions for exhaust channels.
20. Compression Function

Functions to increase the pressure and temperature in the vehicle. related to maintenance must be planned, maintenance work is carried out after the machine breaks down or fails even though the time cannot be guaranteed. According to Anshori (2009) the types of machine maintenance consist of:

a. Planned maintenance (planned maintenance)

Planned maintenance is maintenance activities carried out based on advance planning. Planned maintenance consists of:

1. Preventive maintenance which is carried out within a fixed time period or with certain criteria at various stages of the production process. The goal is that the goods or services produced are in accordance with plans, both in quality, cost and timeliness. The method is as follows:

Maintenance activities are carried out by checking each part of the machine periodically and sequentially according to the schedule or timetable.

b. Major overhaul

Maintenance activities are carried out by carrying out complete disassembly and research of the machine as well as replacing spare parts according to specifications.

Unplanned maintenance (unplanned maintenance)

Unplanned maintenance is maintenance carried out because there are indications or indications that there is a stage of production process activity that suddenly produces inappropriate results. In this case, it is necessary to carry out unplanned maintenance activities on the machine.

c. Emergency maintenance (emergency maintenance) Emergency maintenance (emergency maintenance) is a machine maintenance activity that requires emergency measures so as not to cause more severe consequences. The importance of maintenance cost functions requires special attention from financial managers, because in reality companies are always faced with maintenance cost management issues, such as how much cash or inventory must be available for the company's smooth operations.

Definition of State Confiscated Objects (Basan) According to the Implementation Manual and Instructions for Basan Technicians in Rupbasan Ministry of Justice and Human Rights of the Republic of Indonesia: 2002 State confiscated objects are objects confiscated by investigators, public prosecutors or officials who because of their position have the authority to confiscate goods for the purposes of evidence in the judicial process. Objects confiscated by the state are hereinafter referred to as state confiscated objects and abbreviated as Basan, which are stored and maintained so that their integrity is guaranteed as evidence in the judicial process. Research on confiscated objects is the activity of examining, testing and assessing all objects that will be stored at Rupbasan.

According to Widodi (2012) damage is defined as a change in the components and structure of machines or production equipment in such a way that they are unable to carry out their actual function satisfactorily. Breakdown maintenance is direct maintenance that occurs when equipment or vehicles fail and must be repaired in an emergency or on a priority basis. There are several factors that can cause damage to production machines, namely:

1. Selecting an inappropriate design.
2. The skills of operators and maintenance personnel do not support the operation of production machines.
3. Negligence in basic maintenance, such as cleaning and lubrication.
4. Condition of machines or equipment that is worn out due to friction.
5. Failure to maintain the operating conditions of the machine while in operation.

Damage caused by several of the things above will result in:

1. Operational inefficiencies, because they have to carry out reprocessing.
2. Bad reputation, due to changes in the way consumers view the product.
3. Low profitability, due to reduced consumer demand in the long term.
4. Loss of customers who switch to other products, because the product fails.
5. Decreased product quality, due to failed products.

6. Employees become dissatisfied, because they produce failed products.
7. Profits become lower due to decreased demand.

Therefore, it is necessary to increase the ability to repair, enlarge or improve maintenance facilities to make the system work faster. A good maintenance facility requires the following 6 features:

1. Well trained personnel.
2. Sufficient resources.
3. Ability to establish an improvement plan and priorities.
4. Ability and authority to carry out material planning.
5. Ability to identify the cause of damage.
6. Ability to design ways to expand the mean time between failures.

According to Widodi (2012) there are 3 problems in vehicle damage:

1. Engine oil leak: if the engine oil leaks it will cause damage big on the motorbike engine itself.
2. Engine Overheat: if the engine works beyond the vehicle's speed limit, this will slowly occur damage to the engine components themselves.
3. Timing belt: to align the rotation of the crankshaft and valves so that both are the right methods.

RESEARCH METHODS

The scope of the research discusses reports on maintenance costs for state confiscated objects for motorized vehicles (two-wheeled) for the 2010-2014 period. In this study, researchers used secondary data, data obtained directly from the storage house for confiscated goods in Central Maluku State.

The analysis model used is a standard error forecasting (SKP) analysis model in the SKP method using a straight line method and a curved line method which are compared in order to obtain an appropriate method for predicting the cost of maintaining confiscated goods because so far the costs obtained do not match the confiscated goods in the storage house. This research uses 3 forecasting methods in order to predict the maintenance costs of confiscated goods in the next 5 years and

These 3 methods were tested using the SKP method (in the SKP method the straight line and curved line methods were compared) in order to obtain one correct method. According to M. Nafarin (2007) these methods are:

1. Least Squares Method

$$Y = a + bX$$

Where:

Y= Cost of maintaining confiscated goods

X= Forecasting variable

a = Constant Value

b = Regression direction coefficient

n = 5 years

b value is obtained from:

$$b = \frac{k\sum XY - \sum X \sum Y}{k\sum X^2 - (\sum X)^2}$$

The value of a is obtained from

$$a = \frac{\sum X2 \sum Y - \sum X \sum XY}{k\sum X^2 - (\sum X)^2}$$

2. Moment Method

The moment method can be calculated with the formula:

$$Y = a + bX$$

$$\sum Y = n\,a + b\sum X$$

$$\sum XY = a\sum X + b\sum X^2$$

3, Half average method (semi average) The method according to Sri Rahayu (2007), is as follows:

$$b = \frac{X2 - X1}{n}$$

Information :

a = average of group 1

n : Time interval between x1 and x2

X: Number of years calculated from the base period (value in each time period)

Standard Error of Forecasting (SKP) is used to determine which method is most suitable from the methods used and the smallest SKP value indicates that the forecast prepared is close to appropriate. The SKP formula is as follows:

$$SKP = \sqrt{\sum (X - Y)^2 : k}$$

Information :

X : variable

Y : Prediction

N: Number of data analyzed

RESULTS AND DISCUSSION

Locations which are areas and objects of research can be identified as follows:

a. The research area was carried out at the "Office of the State Confiscated Objects Storage House, Central Maluku Regency" which is located on Jln. Wayari of Suli Village.
b. The research object is focused on "Head of Administration and Maintenance at the State Confiscated Object Storage House, Central Maluku Regency"

A Brief History of the State Storage House for Confiscated Objects (RUPBASAN)

On May 23, 2000, Rupbasan Class I Ambon was founded and was first located in Karpan Village, Jl. Petra. However, the Ambon Class I Rupbasan office only stands temporarily because the place is land and buildings belonging to the Treasure Heritage Hall. To be precise, on November 28 2003, Rupbasan was moved to Jln. Wayari of Suli Village. The Rupbasan office once located on Jl. The Wayari of Suli Village is led by Mr. Gerson Litaay S. Sos. To date, the Rupbasan Class I Ambon office has experienced 5 leadership changes. In 2015, the Rupbasan Class I Ambon office was led by Mrs. Fifi Firda S.Sos.M,Si.As for the vision of the Rupbasan Class I Ambon office is: trying to provide legal certainty for the community in the context of saving and safeguarding criminal assets by providing services to the community based on Standard Operating Procedures (SOP). Meanwhile, its mission is to carry out maintenance care for Basan and protect human rights.

e-ISSN: 2986-7398, p-ISSN: 2987-6311, Hal 270-285

UPT Organizational Structure. State Storage House for Confiscated Objects Organizational structure is an arrangement and relationship between each section and position in an organization or company in carrying out operational activities to achieve the expected and desired goals. The organizational structure of UPT. The storage houses for state confiscated objects are as follows:

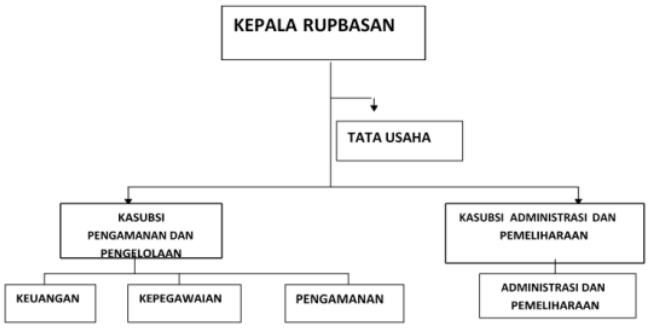

Figure 1.

Organizational structure

Source: (Regulation of the Minister of Law and Human Rights of the Republic of Indonesia in 2007 concerning the Organizational Structure and Work Procedures of the Department of Law and Human Rights of the Republic of Indonesia)

Based on the organizational structure above, the main tasks of the divisions in the Ambon Class I Rupbasan office are as follows: Where the Head of Rupbasan is tasked with coordinating, organizing, guiding and fostering all activities of the task force under him including employees in the administration section, Head of security and management of finance, personnel, security, as well as administration and maintenance and administration and maintenance staff. In this case the main tasks of the parts of the organizational structure above are focused on**:**

1. Administration and Maintenance subsidy whose duty is to:
   a. Prepare monthly/annual work plans so that task implementation runs smoothly and integrated.
   b. Coordinate activities starting from the administration of Basan receptions to the implementation of the judge's decision.
   c. Coordinate with related agencies.
   d. Make a basic report to the leadership.

2. Administration and Maintenance Staff whose duties are to:
   a. Record Basan data into the regression book according to Basan status.
   b. Give labels to each Basan according to the register book in each warehouse.
   c. Assist in carrying out maintenance and upkeep of Basan in each warehouse according to placement.
   d. Help coordinate with related agencies

Data and Discussion

1. Least Squares Method

Table.1 Least Squares Method

No	Maintenance cost (Y)	X	X^2	XY
1	2,000,000	0	0	0
2	24,250,000	1	1	24,250,000
3	27,850,000	2	4	55,700,000
4	37,162,000	3	9	111,486,000
5	11,400,000	4	16	45,600,000
∑	**102,662,000**	**10**	**30**	**237,036,000**

To get the value of b, use the formula:

$$b = \frac{n\sum XY - \sum X \sum Y}{n\sum X2 - (\sum X)2}$$

Table.2. Results of b values

n	∑XY	n.∑XY	∑X	∑Y	∑X∑Y	(n.∑XY)-(∑X∑Y)	n.∑X²	(∑x)²	(n.∑X²) – (X)²	Nilai b
5	237,036,000	1,185.180.000	10	102,662,000	1,026,620,000	158,560,000	150	100	50	**3,171,200**

To get the value of a, use the formula:

$$a = \frac{\sum X2 - \sum X \sum XY}{n\sum X^2 - (\sum X)^2}$$

Table.3. Value results a

n	∑X²	∑X	∑XY	∑X² – ∑X∑XY	n∑X²	(∑X)²	n∑X² – (∑X)²	Nilai a
5	30	10	237,036,000	2,053,240,000	150	100	50	**41,064,800**

Straight line trend equation: $Y = a + bX$

e-ISSN: 2986-7398, p-ISSN: 2987-6311, Hal 270-285

Table.3. Prediction of Maintenance Costs for Confiscated Goods 2015-2019

n	Year	Cost Prediction
1	2015	56,920,800
2	2016	60,092,000
3	2017	63,263,200
4	2018	66,434,400
5	2019	69,605,600
∑		181,942,000

The least squares method can also be calculated using another formula, namely:

Table.4. Least Squares Method (condition ∑x=0)

n	Maintenance cost (Y)	X	X^2	XY
1	2,000,000	-2	4	-4,000,000
2	24,250,000	-1	1	-24,250,000
3	27,850,000	0	0	0
4	37,162,000	1	1	37,162,000
5	11,400,000	2	4	22,800,000
∑	**102,662,000**	**0**	**10**	**31,712,000**

To get the values a, b, use the formula:

$$a = \frac{\sum Y}{n} \qquad , b = \frac{\sum XY}{\sum X^2}$$

Table.5. Results of values a, b

n	∑Y	Nilai a	∑XY	$\sum X^2$	nilai b
5	102,662,000	20,532,400	31,712,000	10	3,171,200

Table.6. Prediction Of Maintenance Costs For Confiscated Goods For 2015-2019

n	Year	Cost Prediction
1	2015	30,046,000
2	2016	33,217,200
3	2017	36,388,400
4	2018	39,559,600
5	2019	42,730,800
∑		181,942,000

2. Moment Method

Moment method with the formula:

$Y = a + bx$

$\sum Y = n.a + b\sum X$

$\sum XY = a.\sum X + b\sum X^2$

To get the values a and b, by elimination and substitution: (data seen in table 1)

Equation I: 102,662,000 = 5a + b10 x3

Equation II: 237,036,000 = 10a + b30 x1

By eliminating the value of b to get the value of a, the value of b can be obtained by substituting it in equation II, the results can be seen in the following table:

Table.7. Results of values a, b

Nilai a	nilai b
14,190,000	3,171,200

The values a and b have been obtained and then entered into the equation: Y = a + bx, with the value x =5,6,7,8,9,10, the results can be seen in table 8.

Table.8. Prediction of Maintenance Costs for Confiscated Goods 2015-2019

n	Year	Cost Prediction
1	2015	30,046,000
2	2016	33,217,200
3	2017	36,388,400
4	2018	39,559,600
5	2019	42,730,800
∑		181,942,000

3. Half average method (semi average)

Table.9 Half-average method

No	Maintenance cost (Y)	X
1	2,000,000	-1
2	24,250,000	1
3	27,850,000	2
4	37,162,000	3
5	11,400,000	4
∑	**102,662,000**	**9**

a = group I average

$$b = \frac{X2 - X1}{k}$$

n = Time distance between x1 and x2

x = number of years calculated from the base period (value in each period)

$X1 = \frac{26,250,000}{4} = 6,562,000$ (a)

$X2 = \frac{7\ 641\ 200}{4} = 19,103,000$ (dengan skala)

$$b = \frac{19,103,000 - 6,562,000}{4} = \frac{12,540,000}{4} = 3,135,125$$

Then b with a scale of one:

$b = \frac{3.1\ 3.5\ 25}{2} = 1,567,563$

Y 2015 = a + bX

= 6,562,000 + 1,567,563 (5)
= 6,562,000 + 7.837.815
= 14,399,815

The Y 2016-2019 values can be seen in table 10 below:

e-ISSN: 2986-7398, p-ISSN: 2987-6311, Hal 270-285

Table.10. Prediction Of Maintenance Costs For Confiscated Goods For 2015-2019

n	Year	Cost Prediction
1	2015	14,399,815
2	2016	15,967,378
3	2017	17,534,941
4	2018	19,102,504
5	2019	20,670,067
∑		87,674,705

SELECTION OF THE BEST METHOD IN STRAIGHT LINE FORECASTING

Tahun	Cost of maintaining confiscated goods (Y)	X	X^2	XY
2010	2,000,000	-2	4	-4,000,000
2011	24,250,000	-1	1	-24,250,000
2012	27,850,000	0	0	0
2013	37,162,000	1	1	37,162,000
2014	11,400,000	2	4	22,800,000
∑	**102,662,000**	0	10	31,712,000

To get the values a, b, with the formula:

$$a = \frac{\Sigma Y}{n} \quad , b = \frac{\Sigma XY}{\Sigma X^2}$$

Results of values a, b

n	∑Y	Nilai a	∑XY	ΣX^2	nilai b
5	102,662,000	20,532,400	31,712,000	10	3,171,200

Straight line equation: $Y = a + bX$

$$Y2015 = 20,532,400 + 3,171,200\ (3)$$
$$= 30,046,000$$

CURVE

Year	Maintenance Costs Confiscated Goods (Y)	X	X^2	XY	X^2Y	X^4
2010	2,000,000	-2	4	-4,000,000	8,000,000	16
2011	24,250,000	-1	1	-24,250,000	24,250,000	1
2012	27,850,000	0	0	0	0	0
2013	37,162,000	1	1	37,162,000	37,162,000	1
2014	11,400,000	2	4	22,800,000	45,600,000	16
∑	**102,662,000**	0	10	31,712,000	115,012,000	34

Curved line equation: $Y = a + bX + cX2$

$$Y2015 = -\ 11,251,600 + 3,171,200(3) + 6,692(10)$$
$$= 65,182,000$$

Nilai a	Nilai b	Nilai c
- 11,251,600	3,171,200	6,692,000

The results of the maintenance cost forecast calculation according to the straight line and curved line trend method are then compared with the actual maintenance costs as follows:

Year	Maintenance Costs Confiscated Goods (Y)	Sales Forecast	
		Straight Line Trend	Curved line trend
2010	2,000,000	30,046,000	65,182,000
2011	24,250,000	33,217,200	68,353,200
2012	27,850,000	36,388,400	71,524,400
2013	37,162,000	39,559,600	74,695,600
2014	11,400,000	42,730,800	77,866,800

STANDARD FOR FORECASTING ERROR (SKP)

The smallest SKP value indicates that the forecast prepared is close to suitability. The SKP formula is as follows:

$$SKP = \sqrt{\sum}(X - Y)2: k$$

X = actual maintenance costs

Y = forecast maintenance costs

N = amount of data analyzed

Straight Line Trend

Years	Cost Forecast Real maintenance (X)	Cost Forecast Maintenance (Y)	(X-Y)	$(X-Y)^2$
2015	56,920,800	30,046,000	26,874,800	722,254,875,040,000
2016	60,092,000	33,217,200	26,874,800	722,254,875,040,000
2017	63,263,200	36,388,400	26,874,800	722,254,875,040,000
2018	66,434,400	39,559,600	26,874,800	722,254,875,040,000
2019	69,605,600	42,730,800	26,874,800	722,254,875,040,000
Jumlah				3,611,274,375,200,000

SKP = 26,9

Curved Line Trend

Years	Cost Forecast Real maintenance (X)	Cost Forecast Maintenance (Y)	(X-Y)	$(X-Y)^2$
2015	56,920,800	65,182,000	-8,261,200	68,247,425,440,000
2016	60,092,000	68,353,200	-8,261,200	68,247,425,440,000
2017	63,263,200	71,524,400	-8,261,200	68,247,425,440,000
2018	66,434,400	74,695,600	-8,261,200	68,247,425,440,000
2019	69,605,600	77,866,800	-8,261,200	68,247,425,440,000
Total:				341,237,127,200,000

SKP = 8,26

Karena nilai SKP tren garis lengkung sebesar 8,26 lebih kecil dari pada SKP trend garis lurus sebesar 26,9 maka dalam memprediksi biaya pemeliharaan barang sitaan Negara,metode yang sangat sesuai dipakai adalah metode trend garis lengkung untuk meramalkan biaya pemeliharaan barang sitaan dari tahun 2015 sampai pada tahun 2019.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Metode peramalan yang paling sesuai untuk memprediksi biaya pemeliharaan barangsitaan adalah dengan menggunakan metode garis lengkung karena nilai SKPnya lebih kecil dari pada model garis lurus.

RECOMMENDATIONS

Dari hasil penelitian yang peneliti lakukan maka saran yang dapat peneliti sampaikan adalah :

1. Rumah penyimpanan barang sitaan Milik Negara Maluku Tengah agar dapat membuat prediksi anggaran biaya pemeliharaan barang sitaan Negara untuk periode 2015 -2019.
2. Manajemen pada Rumah sitaan Milik Negara Maluku tengah agar dapat dibenahi lagi
3. Untuk Pemerintah daerah Maluku Tengah agar lebih memperhatikan Rumah Penyimpanan Barang sitaan.
4. Perlu pemerintah memperhatikan usulan anggaran biaya pemeliharaan dari pihak Kantor Rupbasan.

BIBLIOGRAPHY

Anshori, & Martono. (2009). Biaya Pemeliharan Pusat Perbukuan Departemen Pendidikan Nasional. Jakarta.

Assauri, & Sofyan. (2010). Pengertian Biaya Pemeliharaan. PT Grafindo Persada.

Mulyadi. (2008). Sistem Akuntansi. Salemba Empat.

Mulyadi. (2012). Akuntansi Biaya. Penerbit Sekolah Tinggi Ilmu Manajemen YKPN.

Mursyisi. (2010). Akuntansi Biaya. Penerbit Refika Aditama.

Nafarin. (2007). Penganggaran Perusahaan (3rd ed.). Salemba Empat.

Peraturan Menteri Hukum dan HAM RI. (2007). Struktur Organisasi dan Tata Kerja Departemen Hukum dan HAM RI.

Petunjuk Pelaksanaan dan Petunjuk Teknik Basan di RuPbasan. (2002).

Rahayu, S., & Haruman, T. (2007). Penyusunan Anggaran Perusahaan. Graha Ilmu.

Widodo. (2012). Otomotif: Kerusakan Kendaraan. Jakarta Selatan.

Witjaksono. (2009). Akuntansi Biaya. Salemba Empat.

Use Of The Standard Forecasting Error (SKP) Method To Predict The Costs Of Maintenance Of State Confiscious Goods (Case Study Of A State Storage House For Confiscated Objects In Central Maluku)

ORIGINALITY REPORT

16%	16%	6%	5%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	jurnal.itbsemarang.ac.id Internet Source	4%
2	repository.umj.ac.id Internet Source	2%
3	disiplin.stihpada.ac.id Internet Source	2%
4	ojs.pnb.ac.id Internet Source	1%
5	Submitted to ISM Vadybos ir ekonomikos universitetas, UAB Student Paper	1%
6	kemalapublisher.com Internet Source	1%
7	www.coursehero.com Internet Source	<1%
8	vdoc.pub Internet Source	<1%

9	Submitted to Universitas Atma Jaya Yogyakarta Student Paper	<1 %
10	ecampus.poltekkes-medan.ac.id Internet Source	<1 %
11	media.neliti.com Internet Source	<1 %
12	ejournal-polnam.ac.id Internet Source	<1 %
13	tutorsonspot.com Internet Source	<1 %
14	Sri Handayani, Joni Emirzon, Annalisa Yahanan. "The National Collective Management Institute (LMKN) as an Appraiser of Economic Value in the Binding of Music and Song Copyrights as Objects of Fiduciary Guarantees", Jurnal Ilmiah Kebijakan Hukum, 2023 Publication	<1 %
15	123dok.com Internet Source	<1 %
16	www.ejournal.ilkom.fisip-unmul.ac.id Internet Source	<1 %
17	Marulak Pardede. "Grand Design Reformasi Penelitian Hukum Kementerian Hukum Dan	<1 %

	Hak Asasi Manusia Negara Republik Indonesia", Jurnal Penelitian Hukum De Jure, 2016 Publication	
18	jurnal.darmajaya.ac.id Internet Source	<1 %
19	okamahendra86.blogspot.com Internet Source	<1 %
20	ejurnal.ung.ac.id Internet Source	<1 %
21	garuda.kemdikbud.go.id Internet Source	<1 %
22	www.tbs-rinne.de Internet Source	<1 %
23	e-journals.unmul.ac.id Internet Source	<1 %
24	ejournal.unib.ac.id Internet Source	<1 %
25	pdfcoffee.com Internet Source	<1 %
26	repository.institutpendidikan.ac.id Internet Source	<1 %
27	Fenton, Adam James. "Combating Terror:Indonesia's Legislative and Law	<1 %

Enforcement Response to Terrorism", Charles Darwin University (Australia), 2022
Publication

28	jurnal.umt.ac.id Internet Source	<1%

Exclude quotes	Off	Exclude matches	Off
Exclude bibliography	Off		