



Local Government-Owned Assets's Management

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ABSTRACT

Local government-owned asset(s) is all goods that purchased or obtained at the expense from the local Government Budget or from other legitimate acquisitions. The accountability of the Local government-owned asset(s) becomes very important when the government is obliged to report the accountability for the execution of the Local government budget as Local Government Financial Reports. The Local Government Financial Report of Malang City received qualified Opinion five times in a row. However, during the initial research, the researcher found that the results of the inspection on fixed asset management at December 31, 2019 showed weaknesses, there is several unknown vehicles. This research was conducted in relation to the Policy Implementation of the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines How to manage Local Government-Owned Assets asset that held in Malang City. The focus of this research is so that we have to know and analyze the process of manage the Local Government-Owned Asset based on the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines How to manage Local Government-Owned Assets. This research activity uses descriptive research methods with a qualitative approach. Techniques that use to collect the data was by interviews, observation, and documentation. This research uses data analysis techniques that proposed by Miles and Huberman, that called qualitative data analysis which interactively and continuously. Based on the research results, it can be obtained that the process of managing Local government-owned asset in Malang City is in accordance with the Minister of Home Affairs Regulation Number 19 of 2016. The results of the implementation can be seen from the process of administering assets that has been carried out based on Minister of Home Affairs Regulation Number 19 of 2016, starting from planning needs and budgeting, procuring, using, utilizing, securing and maintenance, valuing, transferring, destructing, eliminating, administrating and guiding, controlling and surveil lancing. Support factor: the existence of the Local government-owned asset Management Information System application as an application that helps in administering Local government-owned asset(s). The Resist factor: lack of data on assets aged 10 years and over, which affects the balance of financial sheet and assets.

Keywords: Local government-owned assets; Management

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1. INTRODUCTION

One of the powers and rights of local governments is to carry out the management of assets or specifically the management of Local Government-owned assets. This has been regulated in Constitution Number 21 of 2011 concerning Management of Local Government-owned Assets. Local government has the ability to make decisions and have the authority to increase the potential for regional wealth in order to achieve community welfare. Management of Local Government Owned-assets is the whole activity which includes planning needs and budgeting, procuring, using, utilizing, securing and maintenance, valuing, transferring, destructing, eliminating, administrating and guiding, controlling and surveil lancing.

Meanwhile, the management of Local Government-owned assets is included as part of Local Financial Management. The Constitution Number 17 of 2003 concerning State Finance chapter two tells that one of the elements of State Finance includes State-owned Assets / Local Government-owned Assets which are managed independently or by other in the form of money, securities, receivables, asset, and other rights that can be valued in money, to create a better and more efficient State and Local.

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines to Manage the Local Government-owned assets, Local Government-owned assets is all asset purchased or

obtained at the expense of the Local Government's budget or derived from other legitimate acquisitions. Local Government Owned-asset based on Government Regulation Number 27 of 2014 concerning State / Local Government-owned assets Management includes current assets, fixed assets, and other assets. Current assets are inventories that are used up. Fixed assets in the form of land, equipment and machinery, buildings, irrigation roads and networks, other fixed assets and construction in progress.

Accountability for Local Government owned-assets becomes very important when the government is obliged to present the accountability of the Local Government's budget in the form of Local Government Financial Reports. Local Government Financial Report is the report of the regional Local Government in being accountable for trusted by the people, especially those related to the use of the budget as well as to other stakeholders (donor agencies, the business world and others).

The Local Government Financial Report of Malang City received Unqualified Opinion Five times in a row. However, during the initial research, the researcher found that the results of the inspection on fixed asset management as of December 31, 2019 still showed weaknesses. The total of 51 motorbikes and 20 cars are still unknown whereabouts.

2. LITERATURE REVIEW

Policy implementation

Edward sees policy implementation as a dynamic process, where there are many interacting factors and influencing policy implementation. These factors need to be presented in order to find out how these factors influence implementation. The factors that influence the success or failure of policy implementation are (1) communication, (2) resources, (3) disposition and (4) bureaucratic structure. (Edward in Agustino 2012).

Local government owned-assets

Based on Government Regulation Number 27 of 2014, Local Government Owned-assets is all asset purchased or obtained at the expense of the Local Government's Budget or from other legal acquisitions.

Based on Constitution Number 23 of 2014 concerning Local Government chapter 1 paragraph (39) and Government Regulation Number 27 of 2014 concerning Management of State / Local Government-owned assets Chapter 1 paragraph (2), Local Government Owned-assets is all asset purchased or obtained on the expense of the Local Government's Budget or from other legal acquisitions.

A more detailed related to Local Government Owned-asset is described in Regulation of The Minister of Home Affairs Number 19 of 2016 concerning Technical Guidelines to Manage the Local Government-owned assets in article 3 that Local Government Owned-asset includes: (1) Asset purchased or obtained at the expense of the Local Government's Budget; (2) Asset that originating from other legitimate acquisitions; (3) Asset as referred to in paragraph (1) letter b include: (a) Asset that obtained from grants / donations or the like; (b) Asset that obtained as the implementation of the agreement / contract; (c) Asset that obtained under statutory provisions; (d) Asset that obtained based on a court decision that has obtained permanent legal force.

3. METHODS

This research method that authors use is a descriptive research method with a qualitative approach. Basrowi and Suwandi (2008) state that "qualitative research is a research method that aims to gain an understanding of reality through inductive thinking processes".

The reason why researcher uses the descriptive research method with a qualitative approach is that the researcher aims to reveal as much data and information as possible about the management of Local Government owned-assets in Malang City which is based on Government Regulation Number 27 of 2014 concerning State / Local Government-owned assets Management and Regulation of Minister of Home Affairs Number 19 of 2016 concerning Guidelines to manage the Local Government-owned assets. This research is not intended to test a hypothesis that is accepted or rejected, but more concern on collecting data to describe the actual situation that occurs.

4. RESULTS AND DISCUSSION

Results

Local Government of Malang City refers to the Regulation of the Minister of Home Affairs No. 19 of 2016 concerning Guidelines to manage the Local Government-owned assets. Local Government Owned-

assets are all asset purchased or obtained at the expense of the Local Government's Budget or other legal acquisition, both movable and immovable and their parts or which constitute certain units that can be calculated, measured or weighed.

The local government of Malang City has assets in the form of: (1) Land; (2) Equipment and Machinery; (3) Buildings; (4) Roads, Irrigation and Networks; (5) Other fixed assets; (6) Construction in progress.

Planning needs and budgeting

Requirements planning is the activity of formulating the details of needs to make a connection between the old procurement of asset and the current situation as a basic activity for future actions. Meanwhile, the Local Government-Owned Assets of Needs Plan is a planning document that make to describe the needs of assets in one year.

The first thing that the Local Government of Malang City does in preparing needs and budgeting is the Proxy of Asset User appointed by the Asset User who in this case as the Head of Local Government's agency, submits the proposal for the Local Government-Owned Assets of needs plan for procurement by May on the second week. Local Government Owned-assets planning is prepared based on account of needs, availability, and the duties and functions of the Local Government's agency. Planning for Local Government's Owned- Asset's needs must be able to reflect the real needs of it.

Planning for Local Government Owned-Assets needs in Malang City is carried out after the determination of the annual Work plan. Planning for Local Government Owned-Assets needs is one of the backgrounds for Local Government Agency to propose the provision of a budget for new needs and to prepare a work plan and budget.

Planning for Local Government Owned Assets needs refers to the Local Government's Agency Work Plan. Planning for Local Government Owned-Assets requirements (except for elimination) is based on asset standard. Asset standard are specifications of asset that are determined as a reference to calculate the Local Government Owned-Assets procurement in planning needs. Determinate of local demand standards in planning Local Government Owned-Assets needs in Local Government's Agency, namely price standards. The price standard is the price set as a reference for procurement of Local Government- Owned asset in planning needs. The determination of standard of asset and standards of needs is carried out after coordinate with that Local government-owned assets agency. Standard of asset, standard of necessity and standard of price was set by the Mayor of Malang City.

Procuring of local government-owned assets

Implementation of Procuring of Local Government-Owned Assets divided into two methods, namely through self-management and Choose the providers. Self-management of the procurement of assets is a way of obtaining assets that are done by Local Government of Malang City, in this case related to Local Government's Agency, community organizations or community groups. Choose the Provider is a way that provided by business actors. In this case the related to Local Government's Agency chooses a provider to get the desired assets. The procurement process starts from selecting a provider through a process following: (1) Prepare a provider selection; (2) Plan a provider selection; (3) Conduct a provider selection; (4) Implementation of procurement contracts; (5) Surveillance and control the procurement; (6) Submit procurement's result.

Using of local government owned-assets

The use of Local Government Owned-assets is an activity that carried out by the Asset User in managing and administering Local Government-Owned Assets accordance to the duties and functions of the relevant Local Government's Agency.

The use of Local Government Owned- Assets includes: (1) Determination of the status of the use of Local Government-owned assets; (2) Transfer of status of use of Local Government-owned assets; (3) Temporary use of Local Government-owned assets; (4) Determination of the status of the use of Local Government-owned assets that operated by other.

The Mayor of Malang City has the authority to determine the status of the use of Local Government Owned- Assets. The Mayor of Malang City can delegate the determination of the status of use of Local Government Owned- Assets except land and / or buildings with certain conditions where Local Government Owned- Assets that does not have proof of ownership or has a certain value. Certain values are set by the Mayor of Malang City. Determination of the status of the use of Local Government Owned- Assets is carried out by the Local Government of Malang City in a year.

Determination of the use of Local Government owned-asset was implemented when the asset are used for execute the duties and functions of Asset user and/or Proxy of the Asset User. Asset user is obligate

to hand out the Local Government Owned-asset such as Land and building that are not use for execute the duties and function of Asset user and/or Proxy of the asset user. In exception, the land and the buildings are plan to use someday. If Asset user did not use the Land and Buildings in meantime, Mayor of Malang City Take out the status of the use and the asset user will get punishment. The punishment is block the maintenance fund for the Land and Building

Follow-up the management of the delivery of Local Government Owned- Assets that must be submitted by the Asset User because it is not used for the purpose of carrying out the duties and functions of the Asset User and / or the Asset User's power and is not used by other includes: (1) Determination of usage status; (2) Utilization; (3) Transfer.

The Asset User submits an application to the Mayor of Malang City for the determination of the status of the use of Local Government Owned- Assets obtained from the Local Government's Budget. The Mayor of Malang City shall submit an application for determining the status of the use of Local Government Owned- Assets by the Mayor of Malang City after the receipt of the Local Government Owned- Assets based on the Local Government-owned asset receipt's document in the current year. The application for the determination of the status of the use of Local Government Owned- Assets is submitted in writing by the Asset User to the Mayor of Malang City before the end of the current year.

Utilizing

"Utilization of Local Government Owned- Assets is the utilization of Local Government Owned- Assets that is not used for carrying out Local Government's Agency duties and functions and / or optimizing Local Government Owned- Assets without changing ownership status".

Utilization of Local Government Owned- Assets is carried out by the Asset Manager with the approval of the Malang Mayor, for Local Government Owned- Assets that is under the control of the Asset Manager, and the Asset User with the approval of the Asset Manager, for Local Government Owned- Assets in the form of part of land and / or buildings that are still used by the Asset User, and other than land and / or buildings. Utilization of Local Government Owned- Assets in Malang City is carried out based on technical considerations regard on interests of the Malang City Local Government and the public interest. Utilization of Local Government Owned- Assets in Malang City can be carried out as long as it does not interfere with the implementation of the duties and functions of Local Government administration. Utilization of Local Government Owned- Assets in Malang City is carried out without requiring the approval of Municipal Legislative Council of Malang City. The cost of maintaining and securing Local Government Owned- Assets in Malang City as well as implementation costs which become the object of utilization are hand by the utilization partner.

Utilization Partners include: (1) Tenants, for utilization of Local Government Owned- Assets in the form of leases; (2) Borrower uses, for the use of Local Government Owned- Assets in the form of Borrow and Use; (3) Utilization's Team Work partners, for the utilization of Local Government Owned- Assets in the form of Utilization's Team Work; (4) Build to Hand Over/ Build to Deliver partners, for the utilization of Local Government Owned- Assets in the form of Build to Hand Over/ Build to Deliver; and (5) Utilization's Team Work in Providing the Infrastructure partners, for the utilization of Local Government Owned- Assets in the form of Utilization's Team Work in Providing The Infrastructure partners.

The cost of preparing the utilization of Local Government Owned- Assets in Malang City up to the appointment of a utilization partner is finance by the Local Government's Budget. Local income from the utilization of Local Government Owned- Assets is an income that must be fully deposited into the account of the Cash of the Malang City Local Government. Local Government Owned- Assets in Malang City which is the object of utilization is not allowed to be used as collateral or as a mortgage. Local Government Owned- Assets which is the object of regional retribution cannot be used as an object of utilization of Local Government Owned- Assets. Utilization of Local Government Owned- Assets in the form of: lease, borrow and use, Utilization's Team Worl, build to deliver or build to handover, and Utilization in providing infrastructure.

Guiding and maintenance

The maintenance of Local Government Owned- Assets is guided by the list of needs for the maintenance of Local Government Owned- Assets. Proxy of Asset User is obliged to make a List of the Results of Maintenance of Asset under their authority. Proxy of Asset User reports the results of maintenance of the asset in writing to the Asset User for periodic research every six months / per semester. Asset users or appointed officials examine reports on the results of maintenance of asset and compile a list of results of maintenance of asset carried out within 1 (one) Year.

List of Asset Maintenance Results compiled by asset users or appointed officials is a material to evaluate the efficiency of maintaining Local Government Owned- Assets. Research reports on the results of maintenance of asset carried out on budget and realization of maintenance budget; and performance targets and realization of maintenance performance targets.

Asset Users report / submit the List of Maintenance Results of the Asset to the Asset Manager periodically. In order maintenance of each type of Local Government Owned- Assets, the maintenance / care card is recorded by the asset manager / assistant asset manager. The maintenance card contains: (1) Name of asset; (2) Specifications; (3) Maintenance date; (4) Type of work or maintenance; (5) The asset or materials used; (6) Maintenance cost; (7) The one who carrying out the maintenance; and (8) Anything else needed.

Valuing

The determination of the value of Local Government Owned- Assets to compile the balance sheet of the Malang City local government is carried out based on the Government Accounting Standards. The costs that required to value the Local Government Owned Asset is on Local Government's Budget.

In certain conditions, the Mayor of Malang City can re-evaluate in order to correct the value of Local Government Owned- Assets that has been determined in the balance of the Malang City local government. Re-evaluation is a process of re-evaluation the financial report in accordance with Government Accounting Standards, the valuation method is carried out according to standard of value.

Local Government of Malang City in the implementation of revaluation of Local Government Owned- Assets is carried out on Local Government Owned- Assets in the form of fixed assets. Revaluation of Local Government Owned- Assets in the form of fixed assets at least includes activities: providing initial data, inventory, valuing, following up on the results of inventory and valuation, monitoring and evaluating. The valuation of Local Government Owned- Assets is carried out using: (1) Market data approach; (2) Cost approach; and / or (3) Income approach.

The follow-up to the valuation results is in the form of corrections to the value of Local Government Owned- Assets in the Local Government financial reports. Correction of the value of Local Government Owned- Assets are needed to correct the value of Local Government Owned- Assets in the Local Government financial report carried out in accordance to Government Accounting Standards.

Transferring

Transfer mean the transfer of ownership of Local Government Owned- Assets. Local Government Owned- Assets which is not required in carrying out Local Government duties can be transferred. The forms of transfer of Local Government Owned- Assets include: (1) Sales; (2) Exchange; (3) Grant; or (4) Participate of local government's equity.

Destructing

Local Government Owned- Assets is destroyed when the asset cannot be utilized and / or cannot be transferred. Asset users make a letter of request for destruction of asset to the Mayor that contains the reasons for destruction and data items that proposed for destruction. Then, the Asset Manager conducts an examination of the destroyed asset starting from the completeness of the administrative requirements to the physical examination of the asset. Then the asset manager submits the research results to the Mayor of Malang City as a consideration for the approval of the destruction of asset.

Eliminating

The process of eliminating Local Government Owned- Assets in Malang City begins with the formation of an elimination team by Finance and Asset Agency of Malang City. The team then asked for data on all assets to be eliminated of the inventory from the Local Government's Agency. The team members come from staff employees who work at Finance and Asset Agency of Malang City. The community also formed a team in the process of eliminating the Local Government Owned- Assets. After the team from Finance and Asset Agency of Malang City had finished listing all Local Government Owned- Assets that would be eliminated, staff of Finance and Asset Agency of Malang City used the Directorate General of State Assets auction to eliminate the Asset of the Local Government.

Administrating

Administration of Local Government Owned- Assets carried out by Finance and Asset Agency Kota Malang by carrying out activities in the form of registration and recording of Local Government Owned- Assets in the list of managed assets according to the classification and coding of asset. Administration of

Local Government Owned- Assets starts from bookkeeping, inventory and reporting. Bookkeeping is the activity of registering and recording Local Government Owned-Assets that is in asset users and asset managers. Inventory is an activity to collect data, record and report the results of data collection on Local Government Owned- Assets. Reporting is the activity of delivering data and information carried out by the Local Government Owned-Assets administration unit to asset users and Asset managers.

Controlling and surveil lancing

How Local Government of Malang City control and Surveillance the Local Government Owned-Assets: (1) Carry out the reconciliation of Local Government Owned- Assets in Malang City; (2) Checking the physical assets of the local government of Malang City; (3) Planning for technical guidance (technical guidance) maintenance activities regarding Local Government Owned- Assets management of asset throughout Local Government's Agency for Next year's plan; (4) Make 5 (five) Asset Inventory Cards and Room Inventory Cards; (5) Labeling all of assets that belonging to the local government of Malang City.

Discussion

Planning needs and budgeting

Before the procuring was carried out, the Head of Finance and Asset Agency Malang City, especially the Head of the Regional Accounting and Asset Division asked the all of the Head of Local Government's Agency to make details of the asset that must be provided by the Local Government in carrying out regional development and in providing public services to the community in Malang City. Requirements planning and budgeting are based on the needs and availability of the stipulated budget.

Procuring

The system and procedures for the procurement of Local Government Owned- Assets that are implemented by the Malang City Government which are in accordance with the development planning in Malang City shows that the Local Government of Malang City has understood the governance of the procurement of Local Government Owned- Assets which is in accordance with the Regulation of the Minister of Home Affairs No. 19 of 2016.

Using

The use of every item that has been inventoried and each unit of vehicle in regional development and the provider of public services in each Local Government's Agency in Malang City has adjusted to the development work program of the Malang City Local Government. So, Finance and Asset Agency Kota Malang clearly knows the purpose of using each Local Government Owned- Assets in this city and which Local Government's Agency is the user of the Local Government Owned- Assets.

The systems and procedures for the use of Local Government Owned- Assets that are implemented by Finance and Asset Agency Malang City which are in accordance with every implementation of physical development activities and provision of services to the community in Malang City are indicators that each Local Government's Agency and related government agencies have understood how to use each Local Government Owned- Assets optimally.

Utilizing

Utilization of Local Government Owned- Assets is the utilization of Local Government-Owned Assets which is not used for carrying out the duties and functions of the Local Government's Agency and / or optimizing Local Government Owned- Assets without changing its ownership status. The use of Local Government-Owned Assets makes some opportunities for regions to increase their income and improve public facilities. There are types of borrow-and-use utilization, Build for Handover / Build to Deliver, Leases, Collaborative utilization that can be carried out in the form of non-infrastructure utilization whereas in the form of infrastructure, the forms of utilization that can be chosen are leasing, cooperation in utilization and work the same as the provision of infrastructure.

Securing and maintenance

The maintenance of Local Government Owned- Assets is one of the important things to ensure that each unit of assets and vehicles remains in prime condition in its use. This is the reason for the maintenance of Local Government Owned- Assets by the Government of Malang City has been adjusted or the same as the planning of the local government.

Valuing

Local Government Owned- Assets valuation is carried out to progress the Local Government balance sheet preparation, utilization, or transfer. Local Government Owned- Assets valuation in the form of land and buildings is carried out by Government or public appointed by the Mayor of Malang City. The valuation of Local Government Owned- Assets other than land and / or buildings is carried out by a team appointed by the Mayor of Malang City and may involve an appraiser appointed by the Mayor of Malang City.

Transferring

The systems and procedures for the transfer of Local Government Owned-Assets that have been implemented by the Local Government of Malang City are evidence that the Local Government of Malang City is accordance to the Local Government Owned- Assets management system specifically.

Destructing

Local Government Owned- Assets is destroyed if the asset cannot be utilized and / or cannot be transferred. Destruction is carried out after obtaining approval from the Mayor of Malang City. Destruction can be done by burning, crushing, stockpiling, or drowning.

Eliminating

The system and procedures of eliminating Local Government Owned- Assets that are implemented by the Local Government of Malang City which are in accordance with the Regulation of the Minister of Home Affairs No. 19 of 2016 and the mechanism for the elimination of Local Government Owned- Assets that can be supervised makes the implementation of the Local Government Owned- Assets elimination program for every asset in Malang City definitely can be held optimally and in accordance to applicable government regulations.

Administrating and guiding,

The process of Administrating the Local Government Owned-Asset is in accordance to regulation of Minister of Home Affairs No. 19 of 2016. The completed administration will make easier in guiding the assets.

Controlling

The process of Controlling of Local Government Owned Assets in Malang City is running optimally. Local Government has many ways to control their asset. There are: (1) Carry out the reconciliation of Local Government Owned- Assets in Malang City; (2) Checking the physical assets of the local government of Malang City; (3) Planning for technical guidance (technical guidance) maintenance activities regarding Local Government Owned- Assets management of asset throughout Local Government's Agency for Next year's plan; (4) Make 5 (five) Asset Inventory Cards and Room Inventory Cards; (5) Labeling all of assets that belonging to the local government of Malang City.

Support and resist factors

Supporting factors is the existence of the Regional Asset Management Information System application as an application that helps in administering Local Government Owned- Assets. This application can also be used as a tool in the assessment of regional assets and as control of regional assets.

The resist factor is lack of data on assets aged 10 years and over, which affects the balance of financial sheet and regional assets. Many records have not been inputted so that they are still recorded in the reporting balance.

5. CONCLUSION

The Government of Malang City has carried out the management process of Local Government Owned- Assets in accordance to the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Management of Local Government Owned- Assets.

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