

## Analysis of Administration Regional Property at District Level Local Government

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### Abstract

This study aims to analyze the administration of fixed assets (regional property) in East Kolaka Regency. The research employs a qualitative approach. The informants for this research were five employees from the asset sector at the Regional Finance and Asset Agency of East Kolaka Regency. Data collection methods included preliminary surveys and field surveys, which comprised interviews and documentation. Researchers utilized qualitative data analysis techniques, namely data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that the administration of fixed assets at the Regional Finance and Asset Agency of East Kolaka Regency is quite good. This is evident from the bookkeeping, inventory, and reporting that has been carried out in accordance with Domestic Regulation Number 19 of 2016. Specifically: 1) The conducted bookkeeping is adequate and aligns with the applicable regulations, although occasional delays in completion are still encountered. 2) The inventory procedures are fairly sound and in line with the regulations; however, some obstacles persist, particularly regarding the fieldwork. 3) Reporting is consistently performed, although challenges remain, notably in reporting activities related to Human Resources (HR).

**Keywords:** *Bookkeeping, Fixed Asset Administration, Inventory, Reporting.*

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### INTRODUCTION

Reforms initiated in Indonesia have permeated nearly every aspect of life. The introduction of autonomy-driven regional governments, based on Law Number 22 of 1999 concerning local governments (updated to Law Number 32 of 2004) and Law Number 25 of 1999 (updated to Law Number 33 of 2004) concerning the financial balance between central and regional governments, demands that local governments enhance their ability to manage their affairs, particularly in terms of financial management. With the emergence of Permendagri No. 13/2006, refined by Permendagri No. 59/2007, etc., this progression has taken place.

In pursuit of improved governance, laws and regulations mandate that state finances be managed in a systematic, law-abiding, efficient, economical, effective, transparent, and responsible manner while considering the principles of justice and fairness (Puspitaningtyas, 2017).

Indonesia's governmental structure underwent a transformation during the reformation period. This shift led to regional autonomy, granting regions the authority previously held by the central government, which they must now manage independently. The implementation of regional autonomy was marked by the enactment of Law No. 23 of 2014 on the Regional Government. This law states that regional autonomy

entails the right, authority, and responsibility of autonomous regions to govern themselves and to serve the local community's interests within the bounds of legislation. The bestowal of regional autonomy bolsters the efficiency, effectiveness, and accountability of the Indonesian public sector as it involves managing local administration rights and authorities.

Delegating authority to Regional Governments involves the transfer of funding, facilities, infrastructure, and human resources. Financing devolved authority can occur through two methods: 1) leveraging regional financial capabilities and 2) employing financial adjustment mechanisms between central and regional governments, as well as among regions.

A pivotal aspect of effective and efficient local government financial management is the efficient management of regional assets. The handling of regional assets constitutes a region's wealth, necessitating adept management to optimize their use in supporting government administration and community services. Consequently, local governments must enhance the administration and inventory of affairs across all domains (Setiawati, 2021).

Guided by the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 regarding Guidelines for the Management of Regional Property, regional property management

encompasses comprehensive activities, such as needs and budget planning, procurement, use, security, maintenance, valuation, disposal, destruction, removal, administration, guidance, supervision, and control. Furthermore, the administration of regional property encompasses activities such as bookkeeping, inventory, and reporting of regional property in accordance with relevant regulations.

Article 1, Paragraph 47 of the Regulation of the Minister of Home Affairs Number 19 of 2016 defines administration as a series of activities encompassing bookkeeping, inventory, and reporting of regional

property in adherence to legal provisions, within the context of organizing the administration of local government apparatus (Meilasari and Martadinata 2020).

Fixed assets are a vital element that requires meticulous management to yield dependable information in regional financial statements. Managing regional fixed assets constitutes an effort to boost efficiency, effectiveness, and value, serving as initial capital for local governments to enhance their financial capacity and support their role as providers of public services to the community (Kolinug et al., 2015).

Table 1. List of Fixed Assets of Kolaka Timur District Government in 2021

No.	Asset Type	Asset Value (in thousands)
1.	Land	Rp. 6.966.951.594.000
2.	Equipment and Machinery	Rp. 20.679.097.574.000
3.	Buildings and Grounds	Rp. 66.584.374.679.000
4.	Roads, Irrigation, and Networks	Rp. 77.675.638.782.000
5.	Other Fixed Assets	Rp. 668,861,233,000
6.	Construction in Progress	Rp. 2.492.347.513.000
7.	Other Assets	Rp. 1.807.953.000.000
Total		Rp. 176 875 224. 375.000

Source: BKAD Kabupaten Kolaka Timur Year 2022

Table 1 provides a list of Fixed Assets owned by the East Kolaka Regency Government for 2021. The data reveals that the highest-valued assets include Roads, Irrigation, and Networks, totaling IDR 77,675,638,782,000. Conversely, the assets with the lowest valuation belong to the category of Other Fixed Assets, with a total value of IDR 668,861,233,000.

As shown in Table 2, which encompasses the Fixed Assets owned by the East Kolaka Regency Government in 2022 (January-October), it becomes evident that the most valuable assets remain Roads, Irrigation, and Networks valued at Rp. 76,624,033,857,000. By contrast, the assets with the

lowest value are still categorized as Other Fixed Assets, amounting to Rp. 657,667,481,000.

The administration involved in the management of regional properties follows functional principles, legal certainty, transparency, openness, efficiency, accountability, and value assurance. Consequently, the effective and transparent management of regional property (BMD) necessitates unwavering determination and commitment at all levels, commencing with the village apparatus organization (OPD) up to the Regional Head level. This approach ensures the accurate physical and administrative accounting of all regional properties (BMD) in reporting (Sukmadinata, N.S. 2011).

Table 2. List of Fixed Assets of Kolaka Timur District Government in 2022

No.	Asset Type	Asset Value
1.	Land	Rp. 4.648.238.675.000
2.	Equipment and Machinery	Rp. 27.368.576.309.000
3.	Buildings and Grounds	Rp. 67.284.860.664.000
4.	Roads, Irrigation, and Networks	Rp. 79.624.033.857.000
5.	Other Fixed Assets	Rp. 697.667.481.000
6.	Construction in Progress	Rp. 2.657.961.863.000
7.	Other Assets	Rp. 1.909.435.080.000
Total		Rp. 184,190,773,929,000

Source: BKAD Kabupaten Kolaka Timur Year 2022

Challenges frequently arise in the administration of fixed assets owing to a lack of understanding among regional property users regarding their responsibilities, as outlined in Permendagri Number 19 of 2016. The regulation specifies that the Goods Administration should register and record regional property under its control in the manager's List of Goods according to classification and codification. Similarly, Goods Users/Power of Goods Users must register and record regional properties with their use status in the Register of Goods of the User's User/Power according to the classification of goods.

The East Kolaka Regency's BKAD employs the SIPD application, an information system electronically aiding regional development data provision, planning, control, and evaluation. This was a nationwide implementation by local governments. However, SIPD is currently utilized solely within the finance section, whereas the asset section continues to use the SIMDA application.

In the East Kolaka Regency, BKAD transitioned to fully using SIPD in the finance section during the 2022 fiscal year. Before that, the SIMDA application was used. During the administrative stage of the 2021 fiscal year's APBD preparation, numerous obstacles hindered its implementation, causing deviations from the intended timeline. In response, the OPD was tasked with implementing the SIPD in parallel with SIMDA finance.

Under Article 474 paragraph (2), the Goods Manager compiles the list of Goods of Users/Power of Users, assembling a list of regional properties based on sets of lists of goods of user/power of users and the manager's list, classified, and codified.

Goods Users are required to conduct a regional property inventory at least once every five years. For regional property, in the form of inventories and ongoing constructions, Goods Users perform annual inventories. The Inventory report, as mentioned in paragraphs (1) and (2), must be submitted to the Goods Manager within three months of inventory completion.

By observing the phenomena within the BKAD East Kolaka Regency, inventory hurdles emerge. Challenges include discrepancies between the reported and inventoried goods, unlocated assets, difficult-to-reach inventory sites in certain areas, and poorly maintained assets. For instance, a tourist attraction in the Ueesi District of the East Kolaka Regency has been neglected. In addition, inventory procedures are time-

consuming. This study examines the Administration of Fixed Assets (Regional Property) in the East Kolaka Regency.

## **LITERATURE REVIEW**

Assets encompass all possessions owned by a government, both tangible and intangible, capable of being valued in currency units and employed in government operations. According to Government Regulation No. 71 of 2010 regarding Government Accounting Standards, assets constitute economic resources controlled or owned by the government because of past events, from which future economic or social benefits are expected to arise for both the government and the community. These assets can be quantified in monetary terms, and they encompass non-financial resources essential for public service provision, along with resources linked to historical and cultural factors.

As mentioned by Martani (271), fixed assets refer to tangible assets whose primary aim is utilization in production, supply of goods or services, sale to external parties, or administrative purposes, with an intended duration of use extending beyond a single period. Reeve et al. (2010) describe fixed assets as long-term or relatively permanent assets that are utilized over an extended period. These assets hold a tangible form and are owned and used by the company for internal operations rather than as part of normal sales operations. In accounting terms, fixed assets are tangible assets intended for use in the production or supply of goods or services, including supply to others or administrative utilization, anticipated to extend beyond a single period.

According to the Statement of Financial Accounting Standards (PSAK) Number 16, fixed assets are tangible assets satisfying two conditions: 1) owned for production, supply of goods/services, sale, or administrative use, and 2) expected to be utilized over multiple periods (Indonesian Accounting Association, 2011).

Supriyati (2018) classifies Fixed Assets into two categories: Tangible Assets, which possess physical forms and are employed over extended periods (e.g., land, buildings, vehicles, machinery, equipment, coal, etc.), and Intangible Assets, which are utilized due to ownership rights rather than physical characteristics (e.g., patents, copyrights, trademarks, franchises, royalties).

Article 48, paragraph (2) and the explanation of Article 49, paragraph (6) of Law No. 1 Year 2004 outline the scope of regulations pertaining to regional property management, including auction sales, needs planning, usage procedures, maintenance, valuation, and elimination, representing the comprehensive cycle for managing state/regional property.

The management of state/regional assets, as defined in PP No. 27 of 2014, extends beyond mere administration by emphasizing advanced strategies for enhancing efficiency, effectiveness, and asset value. State/regional asset management includes needs planning, procurement, use, security, maintenance, valuation, elimination, alienation, administration, guidance, supervision, and control, reflecting a comprehensive logistical cycle.

According to Permendagri No. 17 of 2007, Regional Property (BMD) encompasses goods acquired through regional revenue and expenditure budgets, grants, agreements/contracts, legal provisions, court decisions, and permanent legal forces.

Asset management involves guiding wealth management, including planning, acquisition, inventory, legal auditing, valuation, operation, maintenance, renewal, elimination, and the transfer of assets to achieve efficiency and effectiveness (Sugiama, 2013).

For the orderly administration and management of state/regional properties, a shared perception and comprehensive approach among all stakeholders is essential. Management principles include functionality, legal certainty, transparency, efficiency, accountability, and the certainty of value. Asset management seeks the best alignment between asset existence and organizational strategy, spanning planning, budgeting, stewardship, monitoring, risk management, and cost control.

As per Minister of Home Affairs Regulation No. 19 of 2016, administration comprises activities such as bookkeeping, inventory, and reporting of regional property, adhering to relevant regulations.

a. Bookkeeping

Bookkeeping is the process of recording regional property into the user goods list, goods inventory card, and regional property register, as per Article 474 of the regulation.

b. Inventory

An inventory entails collecting, recording, and reporting regional property data. The Goods Inventory

Card (KIB) includes six types, from land to construction, each with specific characteristics.

c. Reporting

Reporting encompasses preparing semi-annual and annual goods manager reports as well as the power of goods user reports. These reports provide comprehensive insights into asset management.

## METHODS

This research was conducted at the office of the Regional Finance and Assets Agency (BKAD) of the East Kolaka Regency. The object of this research is related to the analysis of fixed asset administration (regional property), including bookkeeping, inventory, and reporting of regional properties in accordance with statutory provisions.

Qualitative data were used in this study. Qualitative data in this study are in the form of an overview, a brief history, the organizational structure of the East Kolaka Regency Regional Finance and Assets Agency, and other information used to discuss problem formulations and answers from the interview results.

According to Bogdan and Taylor, qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and behavior that can be observed (Ningi, 2022). Meanwhile, Sukmadinata (2011) argues that qualitative descriptive research is intended to describe existing phenomena, both natural and human-made, focusing on the characteristics, quality, and interrelationships between activities.

In addition, descriptive research does not involve the treatment, manipulation, or alteration of the variables studied, but rather describes a condition as it is. The only treatment given is the research itself, which is conducted through observation, interviews, and documentation. The primary and secondary data were used in this study. Teguh (2005) defines primary and secondary data as follows:

1) Primary data, namely research data obtained directly from the original source without intermediaries. The primary data sources in this study were obtained directly from parties related to or directly handling the fixed assets of the Government of the East Kolaka Regency. This was done by examining the accounting treatment in the government's financial statements as well as matters concerning fixed assets contained in the

accounting policies of the East Kolaka Regency Government.

2) Secondary data is a source of research data obtained indirectly by researchers through intermediary media (obtained and recorded by other parties). Secondary data in this study come from information about the East Kolaka District, as well as documents related to the administration of fixed assets of the East Kolaka District Government.

The data collection method was as follows.

#### 1. Preliminary Survey

In conducting this research, researchers conducted a preliminary survey to gain an overview of the problems occurring in the management of fixed assets by the East Kolaka Regency Government.

#### 2. Field Survey:

##### a. Interview:

An interview is a method of collecting data by asking questions face-to-face with an informant. Several questions were asked to the parties directly related to the administration. Data collection using the interview method was conducted with parties knowledgeable about the administration of fixed assets at the Regional Finance and Assets Agency (BKAD) of the East Kolaka Regency Government.

##### b. Documentation:

Documentation is a secondary data collection technique that comes from various personal and institutional sources (Sanusi, 2014). According to Sugiyono (2018), documentation is a way to obtain data and information in the form of books, archives, documents, written figures, and images in the form of reports and information that can support research.

Table 3. List Informant

No.	Informant	Name/initials	Description
1.	Head of Regional Property Management	Hermansyah, SP, M.AP	Key Informant
2.	Sub Division of Needs and Planning	Lita Sari, S.E	Key Informant
3.	Sub Division of Administration and Information	Asdarman, S.E	Key Informant
4.	Sub Division of Management and Control	Indra, S.E	Additional Informants
5.	Sub Division of Accounting and Reporting	Indah Sari Putri, S.Kom	AdditionalInformants

##### Description:

1. Key informants were those who knew and had various key information needed in the research.
2. Key informants were those directly involved in the social interaction under study.
3. Additional informants were those who could provide information even though they were not directly involved in the social interactions being studied.

The data analysis method used in this research was a qualitative descriptive analysis. This descriptive research does not involve hypotheses; therefore, there is no need to formulate hypotheses in the research steps. A qualitative descriptive analysis was chosen because it focuses on explanations rather than numerical data, allowing for a deeper exploration of the phenomenon. The data analysis technique employed the Miles–Huberman model.

Miles and Huberman, as mentioned in Sugiyono (2008), propose a series of steps for data analysis that involve data collection, data reduction, data presentation, and drawing conclusions or verification. Ensuring the accuracy of the collected data is essential. However, it is important to acknowledge that different

sources of information may yield different results. The process of analyzing data demands concentration and investment in both physical and mental energy.

## RESULTS AND DISCUSSION

### Analysis of Administration of Fixed Assets (Regional Property) in East Kolaka Regency

Based on interviews conducted with the head of the Regional Property Management Division of BKAD in East Kolaka Regency, fixed assets are important elements that require extra attention in management. This is because they significantly contribute to BPK audit opinions. The East Kolaka Regency has consistently received an unqualified opinion (for BPK). The head of the BKAD Regional Property Management field emphasized the significance of fixed assets. He points out that each region possesses a large number of fixed assets, making asset management crucial for improvement.

Table 1 presents the list of fixed assets in the East Kolaka Regency for the year 2021. Similarly, Table 2 lists the fixed assets for 2022. Notably, the list of fixed assets increased in 2022, with the exception of land assets (KIB A). This decrease is attributed to the grants



provided to vertical agencies. According to an interview with the head of the Regional Property Management Division, the reduction in land assets (KIBA) was linked to a vertical grant. Specifically, in Lara Village of Tirawuta District, a new Resort Police (Polres) command structure was planned, leading to a decrease in land assets.

The BKAD East Kolaka Regency still employs the SIMDA BMD application for bookkeeping. However, it has not transitioned to the SIPD application, which is already in use for capital expenditures in the finance sector. The SIPD is a modern local government information system mandated by Law 23 of 2014, requiring local governments to manage information in this system. Although SIPD implementation is stipulated in domestic regulations, the asset sector at the BKAD East Kolaka Regency continues to use the SIMDA BMD application because of the lack of direction or regulation prompting the switch.

Bookkeeping serves as the initial step in the administration process. It involves recording the regional property in user goods lists, goods inventory cards, and regional property registers. The East Kolaka Regency BKAD asset sector follows the bookkeeping process outlined in Regulation of the Minister of Home Affairs Number 19 of 2016. This involves creating Goods Inventory Cards (KIB), Room Inventory Cards (KIR), Inventory Books (BI), and registering and recording assets while adhering to grouping and codification standards.

Inventory activities follow bookkeeping, and are essential for asset administration. Inventories help evaluate the physical condition and actual number, value, and status of BMD. The East Kolaka Regency BKAD's asset sector conducts annual inventories to reflect changes in asset status and update the data. The inventory team is formed, working papers are prepared for field use, and assets are labeled for identification during the inventory process.

In the event that certain items are missing or misplaced during inventory, interviews are conducted with relevant parties to locate assets. An auction process has not been initiated because of an ongoing assessment by the State Wealth and Auction Service Office (KPKNL), awaiting approval from the East Kolaka Regency regent.

Although BMD reporting activities follow the regulations set by the Ministry of Home Affairs, some

challenges arise. Other agencies manually prepare financial reports, which are then inputted into the SIMDA BMD application at BKAD. However, some treasurers lack the capability to classify asset types, requiring thorough checks by the BKAD asset sector to avoid input errors.

The BPK opinion significantly affects fixed assets, emphasizing the need for proper attention. This opinion serves as a professional statement regarding the fairness of the financial information presented in the statements. The East Kolaka Regency consistently receives an unqualified (WTP) opinion from BPK.

The input of reports into the asset sector was performed using the SIMDA BMD application. However, challenges remain due to the varying capabilities of treasurers in different OPDs. BKAD's asset sector double-checks reports before inputting them to ensure accuracy and prevent errors.

#### **Analysis of Constraints in the Administration of Fixed Assets (Regional Property) in East Kolaka Regency**

Barriers or constraints are of significant importance in every activity, task, or job implementation. Work cannot proceed smoothly when obstacles hinder the progress. Obstacles are conditions that disrupt the implementation and prevent proper execution. Obstacles are often negative in nature, slowing the pace of ongoing activities. Several obstacles were identified during the asset administration process in the East Kolaka Regency.

##### **1. Obstacles during Bookkeeping**

Bookkeeping is crucial in asset administration. During bookkeeping activities, certain obstacles can arise that affect the asset administration process. According to interviews with researchers and employees of the Sub-Sector of Needs and Planning in the asset sector at the BKAD East Kolaka Regency, minimal obstacles have been encountered during bookkeeping. However, occasional delays occur because of limited available time.

##### **2. Obstacles during Inventory**

Inventory is a vital aspect of asset administration. During inventory activities, obstacles can emerge that affect the overall process. The Head of the Asset Division mentioned that obstacles persist during inventory implementation, particularly in the field. In areas of the Kabupaten Kolaka Timur, difficult-to-reach locations, such as mountainous

terrain and unrepaired roads, prolong the inventory process.

### 3. Obstacles During Reporting

Reporting is a significant component of administration, occurring after bookkeeping and inventory activities. Interviews with the Sub-Division of Administration and Information shed light on the challenges faced during BMD (Fixed Asset Management) reporting activities.

According to the Head of the Asset Division, obstacles arise during reporting activities, particularly concerning Human Resources (HR). The treasurers responsible for goods in each OPD (Office of Regional Development) encounter difficulties in generating BMD reports, particularly when classifying types of asset goods. The improvement of Human Resources (HR) is crucial for addressing these challenges, as it profoundly affects the quality of fixed asset administration.

In conclusion, obstacles play a significant role in influencing the administration of fixed assets in the East Kolaka Regency. While bookkeeping and inventory activities have encountered minimal issues, reporting activities face challenges related to the classification of asset goods owing to limitations in Human Resources (HR). Identifying and addressing these obstacles are essential for enhancing the overall quality of asset administration processes.

### CONCLUSION

Based on the results of research on the Analysis of the Administration of Fixed Assets (Regional Property) in BKAD East Kolaka Regency, the authors draw conclusions that the administration of fixed assets in BKAD East Kolaka Regency is quite good and is in accordance with the Regulation of the Minister of Home Affairs Number 19 of 2016 but there are still obstacles experienced where bookkeeping is still often delayed in completion. In the inventory, the obstacles encountered are related to the field because there are indeed several areas that are difficult to reach, such as mountainous areas and road access constraints so that inventory takes a long time, while in reporting there are also still obstacles experienced, namely it is found that there are still obstacles in reporting activities related to Human Resources (HR) where the treasurers of goods for each OPD are still unable to make BMD reports. It is recommended that the East Kolaka Regency Government be able to upgrade the SIMDA BMD

Application so that there is no manual recording that can create a risk of data errors or data loss. In addition, for the asset sector at BKAD East Kolaka Regency, it is necessary to hold training on asset administration to improve insight, skills, and prevent recording and reporting errors.

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