

ANALYSIS OF REGIONAL FIXED ASSET MANAGEMENT AT THE REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY (BKAD) IN MEDAN

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Article history: received 09 January 2023; revised 18 February 2023; accepted 08 March 2023

DOI: <https://doi.org/10.33751/jhss.v7i1.8584>

Abstract. This study aims to analyze the management of regional fixed assets at the Regional Finance and Asset Agency (BKAD) of Medan City. The type of research method used in this research is descriptive-qualitative. Data collection techniques used are interviews, observation, literature, and documentation. The subject of this research is the fixed asset manager. The results of this study indicate that regional asset management at the Medan City Regional Finance and Assets Agency (BKAD) has been carried out based on PERMENDAGRI guidelines No. 19 of 2016 regarding systems and procedures for managing Regional Property (BMD). The management of fixed assets at the Regional Finance and Assets Agency (BKAD) in Medan City can be stated as good, but the facilities and infrastructure are insufficient for the large number of employees in the office. In this case, many computers are unused or have been badly damaged, making them unfit for reuse.

Keywords: fixed assets; fixed asset management

I. INTRODUCTION

The Republic of Indonesia is a unitary state that adheres to the principle of decentralization in government by providing opportunities and breadth to the regions to carry out regional autonomy. According to Law No. 23 of 2004, decentralization is defined as the transfer of authority from the central government to regional governments to manage their own household affairs based on the initiatives and aspirations of their people within the framework of the Unitary State of the Republic of Indonesia. Regional autonomy is defined as the rights, powers, and obligations of an autonomous region in managing and carrying out all government affairs and the interests of the local community in accordance with the applicable laws and regulations [1]. The form of management carried out by the regional government in implementing regional autonomy is the management of assets owned by the regional government. Assets mean property or wealth that is expected to bring profit to the owner. Regional assets are the most important resource for local governments to increase local revenue [2]. If assets are not managed properly, they will become a burden. Therefore, assets need to be maintained so that their value does not decrease. Good and correct asset management will provide information about the preparation of financial reports and cannot be done without complete documents, which are used as the basis for the regional asset management cycle in accordance with applicable regulations [3].

In the regulation of the Minister of Home Affairs of the Republic of Indonesia No. 19 of 2016 concerning Guidelines for the Management of Regional Property. Previous regulations, especially Government Regulation No.

6 of 2006, not only in the government sector but also in managing regional assets, effectiveness, increasing efficiency, and obtaining value when managing state and regional assets. Local government property does not only belong to the regional government but also belongs to other parties controlled by the regional government in connection with the service or implementation of the duties and functions of the regional government. Asset management in the area must be managed properly so that these properties become an important source of capital, allowing communities to share their financial resources. However, if these assets are not managed properly, they can become financial liabilities because some of them require maintenance, and their value will decrease over time. In addition, regional ownership is basically stated in financial reports, especially regional government balance sheets, which if not managed efficiently and effectively will lead to differences and imbalances that are not profitable for the region, so that good government governance is not created. In order to support good governance, real estate management in the regions must be carried out properly, starting from real estate budgeting and planning in the regions to real estate management in the regions.

Regional ownership has an appropriate function in managing government, but its administrative implementation has many potential conflicts of interest. The conflict that often arises when managing real estate in the regions is the lack of information about the total value of real estate in the region and its ownership structure. This problem is related to identification and inventory and the unavailability of an appropriate database to compile regional or regional government balance sheets. Researchers focused on whether

the procedures for implementing regional asset management were running correctly and in accordance with applicable regulations. Related to this phenomenon, the researchers found signs of weakness in implementing BKAD's mandate for managing regional assets at BKAD Medan City. Optimizing the management of fixed assets at the Financial Agency and Regional Assets of Medan City is guided by PERMENDAGRI No. 19 of 2016. Management of fixed assets is obtained through cash purchases made using the E-Catalog application, and the fixed asset depreciation calculation system is carried out through the SIMDA application. The process of activities achieving the final goals and objectives of the policy can be said to be effective; the greater the output produced when there are determined goals and objectives, the more effective the work process of a country. Based on the results of the interviews, there is still inadequate maintenance of goods or fixed assets, such as several computers that have been so badly damaged that they cannot be used again. This has hampered operations to the point where employee performance has decreased. Therefore, the purpose of this study is to analyze the management of regional fixed assets at the Medan City Regional Finance and Asset Agency (BKAD).

Rahima and Nur Aziza's research regarding "Management of Fixed Assets in Optimizing the Utilization of Regional Assets". Discusses the problem of regional fixed assets in Indonesia, especially in bad governance where there are deviations or the use of assets that are not optimal yet cannot be used [4]. In Saul Wartuny's study entitled "Analysis of Asset Management on Regional Property and Management of Regional Assets of Southwest Maluku" in 2020. The discussion of Fixed asset Management of Regional Assets carried out by the property sector for regional wealth and finance managers as assistant managers is carried out to the widest extent possible and in sync with the regional property management cycle mechanism system as stipulated in PERMENDAGRI No. 19 of 2016 district regulations regarding guidelines for regional cargo management, but not all of them have been followed up optimally, such as delays in reporting goods shipments at the user SKPD level [3]. In the results of Rahima and Wartuny's research, there are similarities with research on real estate management in the area. A comparison of this research with previous research shows that this study examines the responsibilities of regional asset managers in optimizing regional assets.

Assets are an economic source for a business that is expected to provide benefits for the business in the future. For example, cash, liabilities, inventories, office supplies, land, and buildings [5]. Assets are assets (resources) owned by a company over a certain period of time. This wealth can be in the form of money (cash), bills (receivables), inventory of merchandise, office equipment, vehicles, buildings, land, and so on. According to Government Accounting Standards (SAP) No. 71 of 2010, Assets are economic resources that are controlled and owned by the government as a result of past events and from which future economic and social benefits are expected to be obtained by both the government and the community. They can be measured in units of money and

include non-financial resources needed to provide services to the general public and resources maintained for historical and cultural reasons. According to Statement of Financial Accounting Standards (PSAK) No. 16 of 2011, assets are all assets owned by individuals or companies, whether tangible or intangible, valuable or not, that will provide future benefits for each individual or company.

Fixed assets are one of the items on the balance sheet in addition to current assets, long-term investments, reserve funds, and other assets. Fixed assets have a very important role because they have a significant value when compared to other balance sheet components. Fixed assets are tangible assets that have a useful life of more than 12 (twelve) months and are used in government, corporate, and community activities [6]. Fixed assets in PSAK No. 16 of 2009 are defined as a tangible asset that: Held for use in the production or supply of goods or services, for rental to other parties, or for administrative purposes, Expected to be used for more than one period According to Government Regulation No. 71 of 2010, fixed assets are tangible assets that have a useful life of more than 12 (twelve) months and are used in government activities or utilized by the general public. Fixed assets are often a major part of government assets and are therefore significant in balance sheet presentations. As for how to obtain regional fixed assets, namely through buying and obtaining them at the expense of the regional budget and expenditure as well as from other legitimate acquisitions, Officials have the authority to manage regional property and are responsible for determining the direction of policies and guidelines in the management of regional property. Regional fixed assets are the most important unit in government assets that have value in the financial statements. Regional fixed asset management has procedures based on functional principles, legal certainty, certainty of value, transparency, efficiency, and accountability [7].

The term "management" is the origin of the word management. According to the Indonesian Dictionary, "management" is a stage that provides observations on all matters involved in the use and achievement of goals [8]. Fixed asset management is one of the most important parts of regional financial management. In addition, fixed assets are an important element in the context of administering government and serving the community [9]. Government Accounting Standards (SAP) are the accounting principles applied in preparing and presenting government financial reports. SAP is required in the framework of preparing an accountability report on the implementation of the APBN and APBD in the form of financial reports. So, based on Government Regulation No. 27 of 2014, asset management is not just administration but more advanced thinking in handling state assets by increasing efficiency and effectiveness and creating added value in managing assets. Guidelines for managing fixed assets have been stipulated in the Minister of Home Affairs Regulation No. 19 of 2016 concerning Guidelines for the Management of Regional Property. So that the implementation of regional property management can be carried out properly and correctly.

Management of goods is the responsibility of an official who is authorized and responsible for establishing policies and regulations and managing regional property, according to Permendagri No. 19 of 2016. According to the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Technical Guidelines for the Management of Regional Property, Article 1 Paragraph 28, the management of regional property includes all activities that include:

1. Needs Planning
Requirements planning, namely activities to formulate detailed regional real estate requirements to link past procurements with current conditions as a basis for future actions
2. Procurement
Procurement is an activity to fulfill the needs of regional goods and services. According to Regulation No. 19 of 2016, the procurement of regional property is carried out based on the principles of effectiveness, efficiency, transparency, openness, fairness, and accountability. So, it can be concluded that procurement is an action to meet the needs of goods and services.
3. Use
Utilization is the process by which users of goods manage and oversee local property in accordance with the SKPD's mandates and functions.
4. Administration
Administration is a collection of activities that include inventory, bookkeeping, and reporting of goods belonging to a synchronous area using statutory provisions.
5. Utilization
Utilization is the utilization of regional property that is no longer being used for SKPD task and function administrators in the form of borrowing, renting, building, and handing over; cooperation in utilization is cooperation in the provision of infrastructure without changing the status of the goods.
6. Security and Maintenance
Security is a management activity that safeguards regional property in physical, legal, and administrative forms.
7. Evaluation
Valuation, namely the evaluation of regional property, is carried out in the context of compiling the regional government's balance sheet. In addition, an evaluation is also carried out in the activity of transferring or utilizing regional property.
8. Transfer
Transferring ownership of regional property The form of transfer is a follow-up to the elimination of regional property and consists of sales, exchanges, gifts, and capital participation by the central or regional government.
9. Extermination
Destruction of goods, namely the activity of eliminating or destroying the physical or use of regional property. Destruction of regional property can be carried out if regional property cannot be utilized, transferred, or used, and there are other reasons that are in accordance with statutory provisions.

10. Deletion

Deletion is the activity of deleting goods from the user's list of goods, where the deletion is carried out if regional property is no longer in the user's control or the user's power. So, it can be concluded that deletion is the act of removing regional property from the list of goods that are no longer under the control of the user.

11. Guidance, Supervision, and Control

Coaching is an activity that involves guidelines for guidance, training, and supervision. Supervision is an effort or activity to assess the reality that occurs regarding the implementation of activities or tasks and whether they are carried out according to Legislation. And control is an activity to claim and direct so that the work carried out goes in sync with the established plan. So, it can be concluded that coaching, supervision, and control are a series of activities to ensure smooth implementation and the orderly administration of regional property management effectively and efficiently.

II. RESEARCH METHODS

The type of research used is a qualitative approach with a descriptive method, namely research that is intended to collect information about the status of symptoms that existed at the time the research was carried out, because in this study it produced conclusions in the form of detailed descriptive data, not data in the form of numbers. This is because the qualitative approach is a research procedure that requires descriptive data in the form of written or spoken words from sources [10]. Qualitative research is research that stems from an inductive mindset based on participatory, objective observations of a social phenomenon [11]. Qualitative methodology is defined as a research procedure that produces narrative data in the form of words or people and written, spoken, and observable behavior. For qualitative research, the research subjects are people who can provide information about the data the researcher wants and how it relates to the research being carried out [12]. The qualitative research method is a method based on positivism or interpretive philosophy used to examine the condition of natural objects, where researchers are the key instrument. Data collection techniques are carried out by triangulation and qualitative data analysis to understand meaning, understand uniqueness, and construct phenomena [13]. Meanwhile, descriptive research is a form of research aimed at describing or describing existing phenomena, both natural phenomena and human engineering. The location of the research implementation was carried out at the Medan City Regional Finance and Assets Agency (BKAD), which is located at Jalan Captain Maulana Lubis, No. 1, Petisah Tengah areas, District Medan Petisah, Medan, North Sumatra 20231.

The informants in this study were people who were able to provide accurate information and who were responsible for handling asset management at the Medan City BPKAD, namely the head of the Medan City Regional Financial and Asset Management Agency and the Head of the Medan City BKAD Asset Management Division, as well as the Head of the BKAD Accounting Reporting Management

Division Medan. The type of data in this study uses primary data obtained through interviews and secondary data obtained from relevant articles or journals from previous studies, which can be used as reinforcement of research results. The data collection techniques used in this study were obtained through interviews and documentation. The research procedures carried out include the following, namely:

1. An application for a research research permit from the campus is submitted to the Regional Research and Innovation Agency (Balitbang) section, and then a reply letter is obtained from the Balitbang research permit to the place where the research is intended to be carried out, namely the Regional Finance and Assets Agency (BKAD) section.
2. Data collection: at this time, after receiving approval from the chairman of the Medan City Regional Finance and Assets Agency, the researcher collected data using observation and interviews with the head of the asset sector, which is part of the Medan City Regional Finance and Assets Agency.

Data processing: if the data has been obtained from the Medan Regional Finance and Assets Agency and is considered relevant to the continuation of the research, then the authors carry out data processing. Data processing and data presentation are carried out under the supervision of the supervisor.

III. RESULTS AND DISCUSSION

Based on the results of interviews with employee staff in the field of assets at BKAD Medan regarding the management of fixed assets carried out with guidelines on the applicable regulations in this case, namely the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 19 of 2016 concerning Guidelines for the Management of Regional Property. The Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 outlines the fixed asset management cycle at the Regional Financial and Asset Agency (BKAD) of Medan City and includes:

1. Needs Planning

Planning for regional asset needs is carried out according to the tasks and duties of the regional work unit (SKPD) and the availability of assets. The regional wealth plan must describe the real needs of the SKPD so that it can be used as a guide in preparing the RKBMD. Regional property is planned every year after the SKPD work plan is prepared.

Planning for maintenance of fixed assets is guided by Permendagri No. 19 of 2016, as referred to in Chapter IV, Article 18, Paragraph 1, which states that planning for regional property needs is guided by a work plan. Based on the results of the interviews, the statement from the head staff of the regional fixed asset manager is in accordance with the needs and planning mechanism. Budgeting is regulated in Permendagri No. 19 of 2016 concerning Technical Guidelines for the Management of Fixed Assets (Regional Property), and it is very important

to remember that planning for needs and budgeting are not independent activities but activities that cannot be separated in the cycle of managing regional property.

2. Procurement

Permendagri No. 19 of 2016, Article 41, Paragraphs 1 and 2, states that the procurement of regional property is carried out based on the principles of efficiency, effectiveness, transparency, openness, competition, fairness, and Accountability is carried out in accordance with the provisions of laws and regulations. In addition, the user of the goods must report the results of the procurement of goods from regional assets to the asset manager, in this case through the BKAD.

3. Use

Regulation of the Minister of Home Affairs Chapter IV, Article 44, Paragraph 1, states that the use of regional property includes the following: determination of the status of use of regional property; transfer of the status of use of regional property; temporary use of regional property; and determination of the status of use of regional property to be operated by other parties. This is as stated by the respondent above: it is clear in the use of regional property that its existence is clear. After the purpose of using regional assets has been determined, these items can be used to fulfill all SKPD principles and tasks. In the case of using an SKPD, if it is not in accordance with the main functions and tasks of the SKPD, its use is canceled, enforced, or transferred to another SKPD.

Based on the results of the interviews, the use of assets that occurred at the Medan City BKAD was well aligned. Because it has fulfilled the mechanism set out in Permendagri Number 19 of 2016 and has recorded the regional assets and goods used by each user of the goods.

4. Administration

Administration is a series of activities that include bookkeeping, inventory, and reporting of regional property in accordance with the provisions of laws and regulations. The bookkeeping section records and registers regional property according to the classification and code of the goods. The inventory section conducts a regional asset census every five years. The reporting section prepares the semiannual and annual goods reports, which will later be reported to the regional head through the management assistant. If the administration is not in accordance with existing procedures, it will result in regional asset reports being out of sync with the financial reports. Based on the results of interviews with the head of the asset management and accounting division of the Medan City BKAD, they have carried out the administration of regional property by carrying out three stages, namely bookkeeping, inventory, and reporting.

5. Utilization

According to the mechanism for utilizing assets in the form of loan and use regulated in Permendagri No. 19 of 2016, the user of the goods submits an application for approval from the prospective borrower. The application

for approval for the loan from the user of the goods contains at least the considerations underlying the application for the loan: the identity of the borrower, the purpose of using the object for use, details of the data on the object for use, including the area and location of the land and/or building, and finally the period for the use of the object. Based on the results of utilization interviews at the Medan City BKAD, the operation of regional property that is used is in harmony with the main functions and tasks of the SKPD in the form of leasing, using, borrowing, cooperation in utilization, build-for-handover, and build-for-handover, without changing the ownership structure of SKPD users after the approval of the regional head.

6. Security and Maintenance

In Permendagri No. 19 of 2016, Chapter VII, Article 296, Paragraph 2, mentions three forms of security, namely physical security, administrative security, and legal safeguards. Based on the results of interviews with the head of the asset management and accounting department, managers and users have an obligation to secure regional assets under their control. Regional asset security includes administrative security (bookkeeping, inventory, reporting, and document storage), and legal security. Physical security on land is the delimiter. In this case, security and maintenance are in accordance with Permendagri No. 19 of 2016.

7. Evaluation

Decisions regarding the reassessment of the value of blood goods are carried out based on policies that have been determined by the governor, regent, or mayor based on Government regulations that apply nationally. This explanation is in accordance with the results of interviews with the head of the asset management and accounting sector, who said that the assessment was carried out by compiling the regional government's balance sheet, utilization, or transfer of hands. The valuation of regional assets in the use and transfer of regional assets is carried out by officers who have been appointed by the regional head, including independent and accredited considerations in the area of assets.

8. Transfer

The results of interviews with the head of asset management and accounting stated that the transfer was carried out if the regional assets were obsolete and could not be used, after which they were removed from the regional asset inventory in accordance with applicable regulations. Regional assets that have been removed but have economic value can be auctioned, donated, or loaned. There are several examples of transfers, such as sales, exchanges, grants, and local government equity.

9. Extermination

The Medan City BKAD followed all applicable regulations when carrying out the extermination. In this case, the destruction of regional property carried out by the BKAD of Medan City when the goods have no useful life or economic value is necessary because these goods are harmful to their surroundings.

10. Deletion

Deletion process regional property at BKAD Medan City by deleting it from the list of user goods when the goods belong to the area is no longer in control or has changed ownership to proceed with the establishment of a committee for the elimination of regional property. If, for other reasons, it cannot be transferred according to the applicable provisions, then regional assets will be destroyed. Implementation The write-off of regional property is carried out when the condition of the goods is no longer suitable for use; this can also be seen from the age of use of these assets, and the cost of maintaining these assets is also more expensive than the book value of the goods.

11. Guidance, Supervision, and Control

In the results of interviews with the head of the asset management and accounting division of the Medan City BKAD regarding the implementation of guidance on regional property and fixed assets by way of socialization and monitoring, the management at the OPD level is collected for socialization. The team that the Medan City BKAD had formed carried out direct field checks for the implementation of monitoring. This implementation is carried out once a year; it can also be carried out once every two years, depending on the moment. In carrying out supervision, BKAD Medan City cannot do it directly. However, in terms of supervision and control, the Medan City BKAD has been assisted by a system that has been formed, namely a system called SIMDA, which was formed to be able to assist the Medan City BKAD in conducting supervision and control without having to check directly in the field. With the formation of SIMDA, the Medan City BKAD can carry out supervision and checking through this system. At the time of reconciliation with SIMDA, mistakes made by OPD in managing fixed assets are visible. Effective control of regional property can help safeguard state property, ensure the availability of reliable reports, and increase the compliance of regional property managers with applicable laws and regulations. And can reduce the risk of losses, irregularities, and violations. Based on the results of interviews, it is necessary to carry out a control to obtain an orderly implementation. The implementation of guidance, supervision, and control by the Pemda BKAD Medan is in accordance with the regulations set.

Presidential Regulation 71 concerning Government Accounting Standards of 2010 states that permanent assets are tangible assets that have a usage period of more than 12 (twelve) months to be used, intended to be used in government activities, or used by ordinary citizens. According to PSAP No. 7, fixed assets are grouped according to similar characteristics and benefits for the operations of the institution or agency. The following is the meaning of the translation in accordance with PSAP No. 7:

- a. Land is included in the category of fixed assets acquired with the aim of being used for regional government operational activities and is in ready-to-use condition.
- b. Equipment and machine tools include parts of machines, motor mounts, electronics, office inventory, and other tools.

When verified regarding the guidelines for asset management, the head of the asset sector for financial institutions and regional assets said that the asset management system was carried out based on PERMENDAGRI No. 19 of 2016 and down to Regional Regulation No. 4 of 2016 (Guidelines for Management of State Property, 2016) and PERGUB No. 49 of 2017 (Systems and Procedures for Management of Regional Property). The Medan City BKAD is only coordinating OPD in asset management because asset management is obtained from the OPD of the goods user, the goods administration officer, and the manager of the goods. The results of the interview explain, as explained by the head of the asset management sector, the importance of an active management system if it is carried out within the guidelines of the applicable regulations. Permanent assets are very important to control, require more concentration, and must be guided by the system and legal mechanisms that apply. In carrying out the coordination of the management of regional property, the management in each SKPD starts with official vehicles and the use of goods by the goods manager. After that, the administrator is required to make a report on the receipt and inventory of goods to the head of the SKPD, especially through all meetings that have an interest in the users of the goods. They must also arrange with the inspector of goods for the official vehicle. Through the results of interviews with asset management staff at BKAD Medan, implementing a predetermined cycle is in accordance with predetermined rules, namely PERMENDAGRI No. 19 of 2016, concerning rules and cycles, and has been realized properly and correctly. However, inadequate maintenance of goods or maintenance of fixed assets, such as computers that are so badly damaged that they cannot be used anymore, causes operational delays to the point where employee performance decreases. Then, in the use of goods, such as the use of official vehicles, there are still those that are used outside of operating hours, so the implementation is still not in accordance with applicable regulations.

IV. CONCLUSION

Based on the above analysis and discussion in this study, it can be concluded that the management of fixed assets at the Regional Financial and Asset Agency (BKAD) of Medan City has been carried out with the guidelines of the Minister of Home Affairs Regulation (Permendagri) Number 19 of 2016. However, planning needs such as facilities and infrastructure are not adequate for the number of employees in the office. In this case, there are many computers that are not used or have been badly damaged, so they are not suitable for reuse. The existence of inadequate facilities can result in hampered operations, which decrease employee performance.

Suggestions for the Regional Financial and Asset Agency (BKAD) in Medan: It is very important to track assets from the previous year so that assets that are no longer used or damaged can be identified. Obstacles or problems like this need to be followed up immediately to improve the fixed asset management system at the Medan City Regional Finance and Asset Agency so that work operations can run smoothly without any inhibiting factors and that employee performance is increasing.

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