Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

The Effect of Administration and Supervision to Security of Local-Owned Assets

Jouzar Farouq Ishak[1*], Tatik Sarinawati[1], Fitri Amaliyah[2], Kholifah Fil Ardhi[2]

[1]Department of Accounting, Politeknik Negeri Bandung
Jl. Gegerkalong Hilir, Ciwaruga, Kec. Parongpong, Kabupaten Bandung Barat, Jawa Barat, Indonesia
[2]Department of Accounting, Politeknik Harapan Bersama
Jl. Mataram No.9, Kel. pesurungan lor, Kel. Pesurungan Lor, Pesurungan Lor, Kec. Margadana, Kota Tegal, Jawa Tengah, Indonesia
Email: jouzar.farouq@polban.ac.id, tatik.sarinawati.amp16@polban.ac.id, fitri.amaliyah@poltektegal.ac.id, kholifahfilardhi@poltektegal.ac.id
*Email Correspondence: jouzar.farouq@polban.ac.id
Submitted: **08/06/2022**; Accepted: **05/07/2022**; Published: **29/08/2022**

Abstract−The security of local-owned assets is carried out with the aim that local-owned assets can be efficient and effective so that they can provide added value to all assets in the Provincial Government of West Java. In securing goods, an optimal administration and supervision system is needed to be a controller to reduce asset problems. This study was conducted to know the effect of the administration and supervision of local-owned assets on the security of local-owned assets. The research method used is a quantitative method. The data used is primary data in the form of a questionnaire which will be distributed to 17 regional organizations in the Provincial Government of West Java with 60 respondents. The sampling technique used is a non-probability sampling technique with a purposive sampling method. The results exhibit that administration, supervision, and security of local-owned assets are very strategic and vital functions. With the step of inventorying and revaluing local assets, it is hoped that it will be able to improve the administration of local-owned assets management so that the security of local-owned assets can improve people's welfare.

Keywords: Administration; Supervision; Security; Local-Owned Assets

1. INTRODUCTION

Since the enactment of Law number 32 of 2004 where local governments are given the authority in the form of regional autonomy to regulate all household policy matters which are the responsibility of each region (Ardiyanti et al., 2016). One example is the delegation of authority in terms of the management of state assets which was originally mostly handled by the central government to local governments. With the delegation of authority, local governments have greater authority in managing state assets (Hartanto, 2018). Other countries such as China for decades have made great efforts on separating government functions from state-owned assets (Huang, 2021). Findings in Malaysia Haron et al. (2015) said problems of asset misappropriation are real. As mentioned earlier, even though the incidents seem trivial, yet, if it is ignored, will become major leakage to the government.

In Indonesia, the obstacle that is often faced by local governments in the implementation of securing Regional Property, apart from the limited number of expert human resources, is the lack of firm implementation of the relevant laws and regulations. This has resulted in the emergence of various problems in securing regional properties (Riestanty et al., 2019). For regional property in the form of land, one of which is securing proof of ownership, namely land certificates (Diroya & Ubed, 2020). Some of the problems include not having certified land assets or land assets that have been certified but not in the name of the local government, assets claimed by other parties, assets whose whereabouts are unknown, and the slow completion of asset ownership documents (Lukito, 2017). The policy for the administration of state property is a policy that aims to create good governance, to see whether a government agency is healthy can be seen from its physical condition and see the development of an agency located in the administration of state property or its assets (Saragih, 2017). Administration of State Property aims to create an orderly administration and support the orderly management of State property (Amaliah et al., 2019).

Based on the examination that has been carried out by the Badan Pemeriksa Keuangan (BPK), including the implementation of the action plan to be carried out by the Provincial Government of West Java to follow up on recommendations, the BPK provides an Wajar Tanpa Pengecualian (WTP) on the Laporan Hasil Pemeriksaan (LHP) on the Laporan Keuangan Pemerintah Daerah (LKPD) Fiscal Year 2021. However, several significant problems that must be followed up immediately even though the impact is not material on the fairness of the presentation of financial statements. One of these problems is that the fixed asset administration is not adequate. The Provincial Government of West Java have made improvements compared to the more complex LHP problems in 2017 and 2018 (Badan Pemeriksa Keuangan Republik Indonesia, 2019). The security and administration of assets in the Provincial Government of West Java has not been carried out optimally. Assets that have not been certified can potentially lead to disputes. In addition, fixed assets are not fully recorded, causing assets to be unable to be identified, and potentially lost, and asset control at the Provincial Government of West Java has not been carried out optimally because it can be seen from the fixed assets that should have been written off are still in the inventory book. Assets belonging to the Provincial Government of West Java are increasing every year in line with the increasing needs of the community and local governments, so that the assets owned vary greatly both in terms of number and type.

Several previous studies produced several findings related to the factor of administration of local-owned assets and supervision of local-owned assets against the security of local-owned assets. (Bokingo et al., 2017; Choiruddin et

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

al., 2019; Sarlim & Rahayu, 2019) prove that the administration of local-owned assets affects the security of local-owned assets. This means that if the administration of local-owned assets is increased, it will provide an increase in the security of local-owned assets. With the administration of local-owned assets it will be possible to know for sure the value of regional wealth, ownership status, utilization, and maintenance of local-owned assets controlled by the local government. Another thing related to the security of local-owned assets can be related to the supervision local-owned assets. Supervision of local-owned assets affects the security of local-owned assets (Bokingo et al., 2017; Sarlim & Rahayu, 2019).

The inconsistency of the results of previous study and the limited number of similar studies as suggested from previous studies make this research important to re-examine the administration, supervision, and security of local-owned assets in the Provincial Government of West Java in Indonesia. So far, there has been no specific research on the determinants of security of local-owned assets during the Coronavirus Disease (Covid-19) period. Based on several study results and previous phenomena that explain the existence of empirical studies and empirical gaps, the researchers intend to study to examine the effect of administration of local-owned assets and supervision of local-owned assets on the security of local-owned assets. The novelty of this research lies in the incorporation of administration of local-owned assets and supervision of local-owned assets as independent variables. Adjustment of the use of indicators in research with applicable regulations in Indonesia. The results of this study also reveal a gap theory between previous studies obtained in Indonesia or abroad.

2. RESEARCH METHOD

This study uses the administration of local-owned assets and supervision of local-owned assets as the independent variable. In addition, the security of local-owned assets is used as the dependent variable. Figure 1 describes the research design. The sample in this study is the Provincial Government of West Java regional apparatus organization in Indonesia and became the findings of the BPK. Respondents who will get a questionnaire, where respondents consist of heads of agencies, heads of subsections related to assets, and staff from subsections related to assets, so the respondents used are 70 respondents. A Likert scale that has been set with five alternative answers will be used in the study instrument. The variables administration of local-owned assets, supervision of local-owned assets, and the security of local-owned assets were used as data collection for this study. Wu et al. (2015) argue that study instruments in social study can be in the form of a Likert scale that is useful for measuring human attitudes and opinions. Sekaran & Bougie (2016) the Likert scale is a scale designed to examine how strongly respondents agree with a statement.

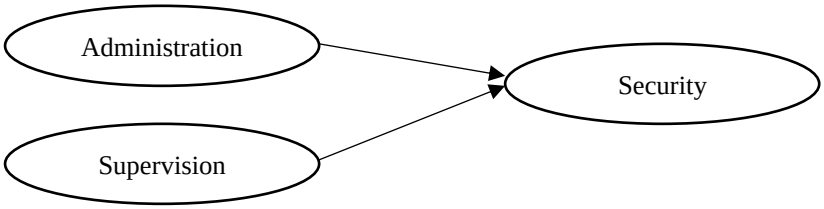

Figure 1. Research Design

The grid of study instruments for the variable administration of local-owned assets adapted from the Minister of Finance Regulation Number 181/PMK/2016 administration of local-owned assets is a series of activities that include bookkeeping, inventory, and reporting of regionally owned assets by the provisions of laws and regulations (Peraturan Menteri Keuangan Republik Indonesia, 2016). To dig up information about the administration of local-owned assets, respondents were given 5 answer choices with a Likert scale on each question item from the indicators that had been made. The use of the study instrument grid on the variable supervision of local-owned assets was adapted from the Minister of Finance Regulation Number 244/PMK.06/2012 (Peraturan Menteri Keuangan Republik Indonesia, 2012). Supervision of local-owned assets is an activity that consists of monitoring and controlling, as well as monitoring and investigation. To obtain information about the supervision of local-owned assets, respondents were given 5 answer choices with a Likert scale on each question item from the indicators that had been made. The security of State-/Local-Owned Assets as the dependent variable includes administrative security, physical security, and legal security derived from Government Regulation Number 27 of 2014 concerning Management of State-/Local-Owned Assets (Peraturan Pemerintah Republik Indonesia, 2014). To dig up information about the security of local-owned assets, respondents were given 5 answer choices with a Likert scale on each question item from the indicators that had been made. The use of the questionnaire is for the process of collecting data with a 5 Likert scale to explore information about local-owned assets by respondents related to assets and the security of local-owned assets carried out by civil servants in the assets section.

This study uses multiple linear regression analysis techniques. This technique is needed to analyse the effect of the dependent variable and the independent variable. The data model will be confirmed through several stages of testing before testing the regression analysis, including testing descriptive statistics and data quality which includes reliability tests and validity tests. In this study, the results of the questionnaires that have been distributed to the

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

respondents will be analysed using statistical tools and the results of the questionnaires to be analysed are in the form of maximum, minimum, mean, and standard deviation values. In this study, the authors will distribute questionnaires to respondents who have been previously determined with the aim of obtaining accurate data. For instruments that will be distributed to the research sample, validity and reliability tests must be tested first. If the acquisition of the r count ≥ r table (sig .05 with 2-sided test) the instrument is declared valid. Therefore, the instrument in the form of question items is significantly correlated with the overall score. Meanwhile, it is called reliable if it is obtained Cronbach Alpha ≥ .60.

3. RESULT AND DISCUSSION

Questionnaires were distributed during the Covid-19 pandemic and lockdown so that they were carried out via online google forms and face-to-face offline. The questionnaire was given to the OPD Provincial Government of West Java which was found by the BPK in the BPK LHP. Study questionnaires were distributed to 17 OPD Provincial Government of West Java with a total of 70 respondents. Questionnaires were distributed to respondents who have duties, principals, and functions in the asset section. The targeted study respondents are the head of the agency as the user of the goods, the head of the section/subsection as the proxy for the user of the goods, and the asset staff involved in asset management. The distribution of study questionnaires was adjusted to the structure of the OPD Provincial Government of West Java so that the distribution of the questionnaires was not carried out evenly. Based on the distribution of questionnaires, the data used in the final analysis of the study were 60 respondents.

Descriptive analysis is used to know the general description of the study data and to make it easier to understand the study data. The descriptive analysis in table 1 will describe the data seen from the mean, maximum, minimum, and standard deviation. Based on table 1, it can be seen that the variable administration of local-owned assets with a number of N or the number of respondents as many as 60 has a minimum value of 73 and a maximum value of 94, and has a mean value of 84.12 with a standard deviation of 5.892, which means that data storage includes small and the value is evenly distributed, it can be seen from the mean value which is greater than the standard deviation. The variable supervision of local-owned assets with several N or the number of respondents as many as 60 has a minimum value of 26 and a maximum value of 38 and has an average value of 34.03 and a standard deviation of 2.584, meaning that data storage is small and the distribution of the values is even, it can be seen from the average value which is greater than the standard deviation. The Security of local-owned assets variable with a few N or the number of respondents as many as 60 has a minimum value of 23 and a maximum value of 36 and has an average value of 30.47 and a standard deviation of 3.432, meaning that data storage is small and the distribution of the values is even, it can be seen from the average value which is greater than the standard deviation. Variable administration of local-owned assets, supervision of local-owned assets, and the security of local-owned assets the mean and standard deviation values indicate that there is a good spread of data because the mean value is greater than the standard deviation value.

Table 1. Descriptive statistics

	Min	Max	Mean	Standard Deviation
Administration of local-owned assets	73	94	84.12	5.892
Supervision of local-owned assets	26	38	34.03	2.584
Security of local-owned assets	23	36	30.47	3.432

In the aspect of testing the quality of the data, it is done by testing the reliability and testing the validity. A reliability test is carried out on statement items that are declared reliable if the answers to statements are consistent. The reliability test was measured using Cronbach's alpha. In deciding, if the value of $\alpha > .60$, then the measurement results are said to be reliable. On the other hand, if the value of $\alpha < .60$, then the measurement results are not reliable. Based on Table 2, the value of Cronbach's alpha of all variables exceeds the comparison value of .60. Based on the reliability test results above, the Cronbach's Alpha value of the administration of local-owned assets variable is .734, the Cronbach's Alpha value of the Supervision of local-owned assets variable is .675, and the Cronbach's Alpha value of the Security of local-owned assets variable is .694. so, it can be concluded that all research variables are said to be reliable because the value of Cronbach's Alpha is greater than .60. Thus, all dependent variable questionnaires and independent variables were declared reliable.

Table 2. Reliability test

	Cronbach's Alpha
Administration of local-owned assets	.734
Supervision of local-owned assets	.675
Security of local-owned assets	.694

The next test for data quality is validity test. Every study conducted using the questionnaire method, it is necessary to test the validity with the aim of knowing the validity or suitability of each statement item in the questionnaire used to obtain data from respondents or research samples. If there is one statement item in the

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

questionnaire that is invalid, then the item must be replaced or deleted, because it is not suitable to be included in the questionnaire. The validity test was measured using Pearson correlation. This test was conducted to see the correlation the relationship between each question and the total score of the respondents' answers to the distributed questionnaires. This test will see a comparison between r_{count} and r_{table}. If r_{count} is greater than r_{table}, namely .2542 then the questionnaire used is declared valid. On the other hand, if r_{table} is greater than r_{count}, then the questionnaire used is declared invalid. Based on table 3, it can be concluded that for the dependent variable and independent variable, all questions are valid because $r_{count} > r_{table}$.

Table 3. Validity test

Item	r_{count}
X_1 1	.399
X_1 2	.368
X_1 3	.393
X_1 4	.389
X_1 5	.529
X_1 6	.385
X_1 7	.431
X_1 8	.468
X_1 9	.415
X_1 10	.278
X_1 11	.488
X_1 12	.278
X_1 13	.345
X_1 14	.262
X_1 15	.258
X_1 16	.415
X_1 17	.353
X_1 18	.426
X_1 19	.526
X_1 20	.526
X_1 21	.468
X_2 1	.483
X_2 2	.371
X_2 3	.702
X_2 4	.537
X_2 5	.532
X_2 6	.744
X_2 7	.563
X_2 8	.475
Y_1 1	.284
Y_1 2	.798
Y_1 3	.575
Y_1 4	.350
Y_1 5	.798
Y_1 6	.575
Y_1 7	.554
Y_1 8	.551

The use of multiple linear regression analysis is to see the direction and magnitude of the influence of the dependent variable on the independent variable. To perform this regression analysis, several requirements must be met to prove whether a study is true. This will be proven by the classical assumption test, namely the normality test, heteroscedasticity test, and multicollinearity test. The normality test using the Kolmogorov-Smirnov test is intended to determine whether the research data is normally distributed or not, considering the significant results obtained if > .05 the data is said to be normal. The results of the normality test obtained calculations with a significance value level of .056 or > .05, explaining that the data were normally distributed.

Furthermore, the author will perform a heteroscedasticity test which shows the types of residuals that have dissimilarities in the regression model. If seen from the test results, by looking at the pattern of the points where there is no certain pattern, it can be concluded that the data is free of heteroscedasticity. Finally, the multicollinearity test aims to see the correlation between the independent variables in the regression analysis. The results of this test showed that all VIF independent variables were < 10, so multicollinearity was not detected. The author conducted an R test to see the magnitude of the simultaneous contribution of the independent variable to the dependent variable. In this test, if the adjusted R^2 value is close to zero, then the research model has limitations in explaining the dependent variable.

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

On the other hand, if the adjusted R^2 value is close to one, the research model is considered capable of explaining the dependent variable. Based on Table 4, the resulting adjusted R^2 value is .330, meaning that the model that describes the influence of independent variables such as administration of local-owned assets and supervision of local-owned assets can explain dependent the security of local-owned assets with a percentage of 33% and residual 67% explained other variables.

Table 4. Model summary

R	R^2	Adjusted R^2	Std. Error of the Estimate
.594	.353	.330	2.808

The administration of local-owned assets is said to be one of the important factors to increase the security of local-owned assets. This relationship can be caused by starting from the asset registration process until the assets are compiled and reports are submitted. Testing the effect of administration of local-owned assets on the security of local-owned assets point sig < .05 in table 5 and has $t_{count} > t_{table}$, so that it shows the influence of administration of local-owned assets on the security of local-owned assets. Further, this study is consistent with past studies in local government, which conclude that the administration of local-owned assets will influence the security of local-owned assets (Bokingo et al., 2017; Choiruddin et al., 2019; Sarlim & Rahayu, 2019). The administration carried out in an orderly manner can create a good database that can represent the actual value of assets, and can show the location, asset specifications, asset amount, asset users, and asset ownership documents. Orderly asset administration can improve asset security so that assets owned by the regional/central government can be avoided loss of assets and avoid the seizure of assets by other parties.

One of the indicators in the security of local-owned assets, namely administrative security, contains or discusses the administration of local-owned assets, so that the implementation of administrative security is the same as the implementation of administration of local-owned assets such as recording assets in a list of goods, conducting a local-owned census. assets, complete proof of ownership, and carry out an inventory. Therefore, the orderly administration of local-owned assets greatly affects the security of local-owned assets, especially administrative security.

Table 5. Coefficients

Model	Standardized Coefficients	t	Sig
(Constant)		-1.127	.265
Administration of local-owned assets	.505	4.739	.000
Supervision of local-owned assets	.302	2.833	.006

Supervision of local-owned assets is seen as another because that has an impact on the security of local-owned assets by the local government in fulfilling its asset obligations. This relates to the extent to which the local government is committed to the security of local-owned assets. Testing the effect of supervision of local-owned assets on the security of local-owned assets show sig < .05 in table 5 and has $t_{count} > t_{table}$, so that it denotes the influence of supervision of local-owned assets on the security of local-owned assets. This result is coherent with past studies, which underline the positive impact of supervision of local-owned assets on the security of local-owned assets (Bokingo et al., 2017; Sarlim & Rahayu, 2019). Supervision of local-owned assets is one of the factors that can improve the security of local-owned assets, namely by facilitating the achievement of the orderly administration of local-owned assets that is carried out efficiently and effectively. Every stage of the administration of local-owned assets will be supervised of local-owned assets, so that if there is a problem with the security of local-owned assets, it means that supervision of local-owned assets is one of the factors that trigger asset problems, especially in the security of local-owned assets.

The research hypotheses were tested using multiple regression analysis. Hypothesis testing is shown to test whether there is an effect of the simultaneous independent variable on the dependent variable. Hypothesis testing using the F test with Analysis of Variance (ANOVA). ANOVA testing is carried out with two approaches, namely the first with a significant level. ANOVA test in a second way by comparing f_{count} with f_{table}. Tests with a significant level are carried out with the condition that if the results of the sig in the ANOVA table < .05, then there is an influence of the independent variable on the dependent variable. Furthermore, testing with a comparison of f_{count} with f_{table} is carried out with the condition that if $f_{count} > f_{table}$, there is an effect of the independent variable on the dependent variable. f_{table} by considering α and degree of freedom.

ANOVA testing was conducted to test the effect of the independent variable simultaneously on changes in the value of the dependent variable. In simultaneous testing of independent variables, namely: administration of local-owned assets (X_1) and supervision of local-owned assets (X_2), the provisions are set if $f_{count} > f_{table}$ then the hypothesis can be accepted or in other words all independent variables (X_1 and X_2) together -the same affects the dependent variable of the security of local-owned assets (Y). The f_{table} value at a significance level of .05 with df 1 (k-1) or 3-1=2, and df 2 (n-k) or 60-3=57 (n is the number of data and k is the number of independent and dependent variables), the results obtained for the f_{table} of 3.158. The results of the simultaneous test (F test) on all independent variables in this study (Table 6). The f_{count} value is 15.560 and the significance is .000. This indicates that the f_{count} of 15.560 is

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

greater than the f_{table} of 3.158 so that it can be stated simultaneously that the independent variables of administration of local-owned assets (X_1) and supervision of local-owned assets (X_2) together significantly affect the dependent variable security of local-owned assets (Y).

Table 6. ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	245.415	2	122.707	15.560	.000
Residual	449.519	57	7.886		
Total	694.933	59			

Administration of local-owned assets that is carried out in an orderly and good manner can produce an accurate and reliable database so that asset values can be reported according to their actual values. A good administration of local-owned assets can overcome problems that occur in the security of local-owned assets such as avoiding loss of assets and avoiding disputes with other parties. The implementation of security of local-owned assets is not only required for administration but also supervision of local-owned assets is required to facilitate the efficient and effective supervision of local-owned assets. The implementation of security of local-owned assets is carried out through monitoring of supervision of local-owned assets by comparing the facts regarding the implementation of tasks and/or activities of supervision of local-owned assets with the laws and regulations. In carrying out security activities of local-owned assets, local government experiences many obstacles in its implementation. These obstacles occur in every type of security, both administrative security, physical security, and legal security (Riestanty et al., 2019). The administration of local-owned assets in the local government has been able to carry out the administration of local-owned assets in an orderly manner, starting from the bookkeeping and reporting processes so that this has a direct impact on the security of local-owned assets in the local government (Choiruddin et al., 2019). With administration and supervision of local-owned assets, it will be possible to know with certainty the value of regional assets, ownership status, utilization and maintenance of security local-owned assets controlled by the local government (Sarlim & Rahayu, 2019).

4. CONCLUSION

This study aims to examine how administration and supervision to security of local-owned assets. Based on the test results and discussion, it can be concluded that administration and supervision influence the security of local-owned assets. The implications of the study for the Provincial Government of West Java to be more orderly, effective, and efficient in recording, inventorying assets, and conducting land certification for land that has not been certified. Improvements in monitoring and controlling local-owned assets so that they are optimized can start from when local-owned assets are recognized and recorded until local-owned assets are removed from the record. The study agenda for the future period that can be proposed from the results of this study is that future study needs to expand several other variables that can affect the security of local-owned assets such as inventory, reporting, procurement, and financial report. Thus, researchers and readers can find out various other factors besides administration and supervision factors. Further study should also be able to add study samples to the object of study so that more accurate results can be generalized to a population as city or regency government, provincial government, and state government. This of course can add scientific and empirical references to various factors that affect the security of local-owned assets.

REFERENCES

Amaliah, T. H., Husain, S. P., & Selviyanti, N. (2019). Pengaruh Penatausahaan Barang Milik Negara dan Penerapan Sistem Informasi Manajemen Akuntansi Barang Milik Negara terhadap Kualitas Laporan Keuangan. In *Jurnal Wawasan dan Riset Akuntansi* (Vol. 6, Issue 2, pp. 120–131). https://doi.org/10.25157/jwr.v6i2.1907

Ardiyanti, M. T., Djasuli, M., & Harwida, G. A. (2016). Peran Inspektorat Kabupaten Sumenep dalam Pengawasan Pengadaan Barang Milik Daerah. *Pamator Journal*, *9*(2), 1–7. https://journal.trunojoyo.ac.id/pamator/article/view/3362

Bokingo, A., Muslimin, & Yusnita, N. (2017). Pengaruh Sumber Daya Manusia, Penatausahaan, Pengawasan Barang Milik Daerah Terhadap Pengamanan Barang Milik Daerah (Studi pada SKPD Pemerintah Kabupaten Buol). *Jurnal Katalogis*, *5*(12), 43–54.

Choiruddin, Zulkifli, Winarko, H., & Martini, R. (2019). Penatausahaan Barang Milik Daerah untuk Pengamanan Barang Milik Daerah. *Jurnal Riset Terapan Akuntansi*, *3*(1), 1–10.

Diroya, A., & Ubed, R. S. (2020). *Pengamanan Barang Milik Negara Pada Kpknl Semarang Tahun 2018-2019*. *November 2020*, 123–133.

Haron, R., Mohamed, N., & Paino, H. (2015). Misappropriation of assets: A decepticon of leakages in Malaysian public sector. *Proceedings of the International Conference on Accounting Studies (Icas) 2015*, *October 2013*, 70–77.

Hartanto, N. (2018). Implementasi PP No. 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara / Daerah dalam upaya Meningkatkan Efektivitas Pengelolaan Barang dan Jasa. *Journal of Management Review*, *2*(3), 223–237.

Huang, W. (2021). Current Situation of Chinese State-Owned Assets Management. *International Journal of Trade, Economics and Finance*, *12*(4), 104–108. https://doi.org/10.18178/ijtef.2021.12.4.702

Lukito, J. (2017). *Identifikasi Masalah Aset Berdasar Riset dan Hasil Pemeriksaan BPK*. Https://Www.Djkn.Kemenkeu.Go.Id/2013/Artikel. https://www.bphn.go.id/data/documents/14pp027.pdf

Ekonomi, Keuangan, Investasi dan Syariah (EKUITAS)
Vol 4, No 1, Agustus 2022, Hal 15−21
ISSN 2685-869X (media online)
DOI 10.47065/ekuitas.v4i1.1652

Peraturan Menteri Keuangan Republik Indonesia. (2012). *Peraturan Menteri Keuangan Republik Indonesia Nomor 244/PMK.06/2012 tentang Tata Cara Pelaksanaan Pengawasan dan Pengendalian Barang Milik Negara* (pp. 1–10).

Peraturan Menteri Keuangan Republik Indonesia. (2016). *Peraturan Menteri Keuangan Republik Indonesia Nomor 181/PMK.06/2016 tentang Penatausahaan Barang Milik Negara* (pp. 1–794).

Peraturan Pemerintah Republik Indonesia. (2014). Peraturan Pemerintah Republik Indonesia Nomor 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara/Daerah. In *Jdih Bpk Ri* (pp. 1–113). https://peraturan.bpk.go.id/Home/Details/5464/pp-no-27-tahun-2014

Riestanty, A., Isharijadi, & Murwani, J. (2019). Pengamanan Barang Milik Daerah dalam Mewujudkan Akuntabilitas di BPKAD Kota Madiun. *Assets: Jurnal Akuntansi Dan Pendidikan*, *8*(1), 47. https://doi.org/10.25273/jap.v8i1.4036

Saragih, R. (2017). Efektivitas Kebijakan Penatausahaan Barang Milik Negara di Sekolah Tinggi Penyuluhan Pertanian Medan. *Jurnal Administrasi Publik*, *7*(1), 77–93. https://doi.org/10.31289/jap.v7i1.1266

Sarlim, R., & Rahayu, F. S. (2019). Pengaruh Pengelolaan Barang Milik Daerah terhadap Pengamanan Aset Daerah Pemerintah Provinsi Sulawesi Selatan. *Celebes Equilibrum Jurnal*, *1*(1), 18–25. http://journal.lldikti9.id/Equilibrum

Sekaran, U., & Bougie, R. (2016). *Research Method for Business* (Seventh). Wiley. www.wileypluslearningspace.com

Wu, W., Jia, F., & Enders, C. (2015). A Comparison of Imputation Strategies for Ordinal Missing Data on Likert Scale Variables. *Multivariate Behavioral Research*, *50*(5), 484–503. https://doi.org/10.1080/00273171.2015.1022644