

The Implementation of Good Governance in Fixed Asset Management

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Abstract:

The purpose of this research is to determine how good governance was applied to the management of fixed assets. The management of fixed assets at the Blitar Regency Education Office was the object of the research. Between September 2015 and December 2016, the research was performed at the Blitar Regency Education Office, encompassing all Technical Implementing Units in 22 Districts and 510 Property Management Units. This research uses case study methods with good governance as a criteria, and root cause analysis as a tool to determine the root of the problem and to offer suggestions for fixing issues with the management of fixed assets. According to the research's findings, the Education Office of the Blitar Regency did not manage its fixed assets in a good governance manner. It could be seen from the non-transparent management of fixed assets, both internal and external to the organization; lack of competence of fixed asset management officials at the Blitar Regency Education Office, lack of appreciation for goods management, and inefficient use of fixed assets; lack of supervision by the leadership and internal auditors, as well as unclear separation of authority between internal organizations of the Blitar Regency Government; violation of PP 27/2014 and Permendagri 19/2016; and the absence of active committee involvement in the management of fixed assets. The implication of this research is that theoretically, it can provide an understanding of the application of good governance in fixed asset management, practically, it can be an example of a model for finding the causes of fixed asset management problems through root cause analysis, and policyally, it can provide advice to policymakers and decision-makers, namely the Regional Government, especially the Office of the Republic of Indonesia, Blitar Regency education regarding action plans in dealing with fixed asset management problems.

Keywords: Education Office, Fixed Asset Management, Good Governance, Root Cause Analysis

With the issuance of Law Number 17 of 2003 Concerning State Finances, Law Number 1 of 2004 Concerning the State Treasury, and Law Number 15 of 2004 Concerning Auditing the Management and Responsibility of State Finances, the government has begun a financial reform that mandates the preparation of financial reports by the government, both central and regional, as a means of financial accountability. The regulation also affirmed the Supreme Audit Agency's (SAA) status as the government's sole external auditor. SAA is authorized to perform audits and offer comments on central and local government financial reports in its capacity as an external auditor. Thus, as the first embodiment of transparent and accountable financial accountability, the central government began compiling financial reports in 2004. SAA has been working to audit the financial statements of the government since 2004. The goal of an audit of government financial statements is to look for evidence of fraud in the recording

process and to ensure that the financial statements comply with government accounting standards (Indrarti, 2011).

According to the SAA Semester Examination Results Summary (SERS), local governments receiving unqualified opinion increased significantly in the first semester of 2019. The number of local governments that received unqualified opinions increased from 21 (7%) in 2004 to 443 (82%) in 2018 from a total of 542 Local Government Financial Reports (LGFR) audited. Although the LGFR assessment reveals positive results, the government's financial statements do not receive a unqualified opinion due to ongoing weaknesses. According to the findings of an examination of every LGFR for the 2018 fiscal year, SAA identified the three biggest accounts responsible for this occurrence. First, 78 local governments' fixed assets did not comply with the provisions due to registering, securing, and increasing fixed assets. Second, due to insufficient verification, existing assets in 48 local governments had not been presented in actual and accurate terms. Third, because excess payments for expenditures were not returned to the regional treasury and were not supported by evidence of regional expenditures, operating expenses for 34 local governments were not adequately supported by evidence. All local governments should take note of SAA's findings regarding these 3 weaknesses while producing financial reports.

The aforementioned statement by SAA is consistent with the statement made by Nasution (2005), who said that the largest obstacle to unqualified opinion of local government financial reports was fixed assets owned by the government. The government must take the appropriate actions to address the issue because it is inextricably linked to the material value of fixed assets in the government's financial statements (Hermawan, 2015). It is imperative to find a quick solution to the fixed asset problem, hence it is vital to adapt the fixed asset management philosophy to address these issues. There are alternative asset management strategies that have been applied to various governments and have been shown to be more effective than conventional asset management currently used by local governments. One such strategy is good governance (Mardiasmo, 2012). Good governance is seen to be able to provide a stimulus to provide a paradigm shift in public sector management since the wave of change in the public sector needs a change.

Since SAA first conducted an LGFR audit in 2004 to 2015, the Blitar Regency Government has the greatest capital spending but has never received unqualified opinion (DJPK, 2016; SAA, 2016). It is because fixed asset management continues to be a concern, and the situation currently demonstrates how little focus the government has given to fixed asset management. Therefore, in order to raise the unqualified opinion, this issue must be the Blitar Regency Government's top priority. The main cause of this problem arose in the Education Office which is the largest Regional Apparatus Organization (RAO) in terms of resources allocated both funds and humans, as well as RAO which has the second largest fixed asset value of the total fixed assets of the Blitar Regency Government after the Blitar Regency Government of Public Works. The total fixed assets of the Education Office were 19.23% of the total fixed assets of the Blitar Regency Government or Rp662.228.725.000 from Rp3.443.924.224.752.

Research on fixed assets has been carried out in Indonesia (Hanis et al., 2011; Mardiasmo, 2012; Untailawan, 2013; Pekei, 2014; Wijayanti, 2015; Vijay, 2015; Hermawan, 2015; Pebriansya, 2017; Ismet, 2013), but the research has not discussed the causes of fixed asset problems, how the causes of these problems arise through root cause analysis, and have not compared these problems with the application of

good governance principles. The research conducted is only limited to the disclosure of fixed asset problems on the object of research. This research is limited to the Blitar Regency Education Office which includes all educational institutions covered in it.

The concepts of good governance were used in this research as a reference for good asset management. Asset governance is the result of research by Cornish and Morton (2001) that integrates the ideals of good governance with asset management. The asset governance model was first presented by Cornish and Morton (2001) in response to rules and difficulties with fixed asset issues that arise in businesses operating in the UK. Through the process of allocating available resources within the organization, the model they introduced was thought to be capable of increasing the efficiency of fixed assets (Mardiasmo, 2012); therefore, Cornish and Morton (2001) proposed that there be a separation of functions between ownership and control of a fixed asset. They introduced 3 functions involved in the management of fixed assets, namely asset owner, asset governor, and asset manager.

The researcher attempted to apply these principles as a standard in managing fixed assets because good governance that had been implemented in developed countries like Canada, Australia, and New Zealand was thought to have been able to bring about changes in fixed asset management (Kaganova and McKellar, 2006). Then, using root cause analysis, the researcher attempted to determine the fixed asset management's primary reason based on these standards. The findings demonstrated how effectively fixed asset management adhered to good governance, enabling the Blitar Regency Education Office to be advised of potential solutions.

The purpose of this research is to determine how fixed assets were managed at the Blitar Regency Education Office. The researcher attempted to comprehend the process of managing fixed assets performed by the Blitar Regency Education Office, identifying the issues and their root causes, in order to meet the research objectives. Additionally, the researcher examined the fixed asset management procedure's application to the idea of good governance, used data—both numerical and other types—to assess the fundamental causes of issues using the approach of root cause analysis, and then offered advice to the Education Office of Blitar Regency to overcome fixed asset management problems.

This research could theoretically provide an understanding of the application of good governance in the management of fixed assets. Practically, this research could be an example of a model for finding the cause of fixed asset management problems through root cause analysis. Meanwhile, this research policy provided advice to policymakers and decision-makers, namely the Regional Government, especially the Blitar Regency Education Office regarding an action plan in dealing with fixed asset management problems, so that fixed asset problems that were common in local governments could be resolved and the local government financial reports obtained UFS opinion.

METHOD

The purpose of this research is to analyze the issues and causes of fixed asset issues at the Blitar District Education Office with good governance as a criteria and root cause analysis as analytical methods. The fixed asset manager is the study's subject. The case study qualitative research method was used in this study. The qualitative case study approach was seen to be the most suitable because it actually interacts

with people rather than merely using statistics and data (Yin, 2016). The "how" and "why" of potential difficulties with fixed assets could be more thoroughly revealed by the case study method, resulting in answers that were more descriptive and in-depth.

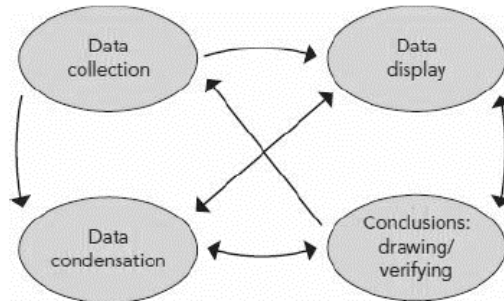


Figure 1. The Interactive Model Data Analysis Process

The research was conducted at the Education Office covering all Technical Implementation Units in 22 Districts and 510 Property Management Units under the auspices of the Blitar District Education Office from September 2015 to December 2016. The data collection in this study used primary data and secondary data. The primary data used are interviews, observations, and documents from informants. Meanwhile, secondary data include government regulations. After all the technical data collection was performed, then the data analysis process was done. This research used a data analysis process with an interactive analysis model introduced by Miles and Huberman (2014), as shown in Figure 1.

The selection, simplification, and abstraction of the field data were performed during the data condensation stage. The data was also organized and presented by the researcher in narrative writing in the form of summaries, tables, flowcharts, and images that would be utilized to draw conclusions. In order for them to serve as the study's concluding conclusions, the first conclusions were then confirmed with the informants to ensure that there would be no misunderstanding between them and the reality on the field.

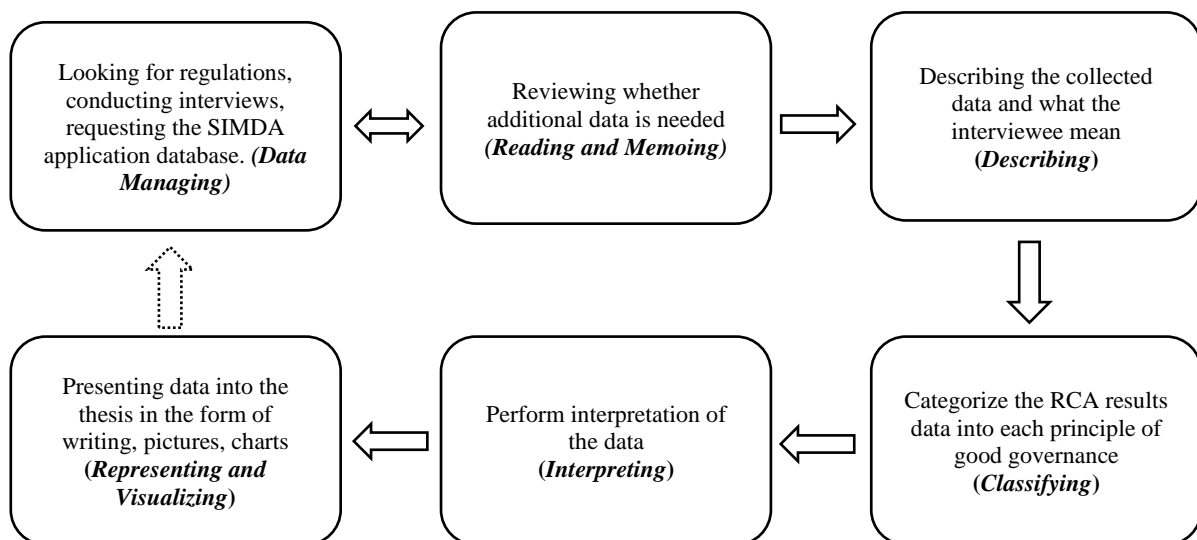


Figure 2. Research Data Analysis

Based on the flow of the interactive model data analysis, a more detailed case study data analysis stage according to Creswell (2014) is used together with analysis utilizing root cause analysis. These phases had been modified in accordance with the goals and subjects of the conducted research, as illustrated in Figure 2.

THE CAUSAL FACTOR CHARTING OF FIXED ASSET PROBLEMS

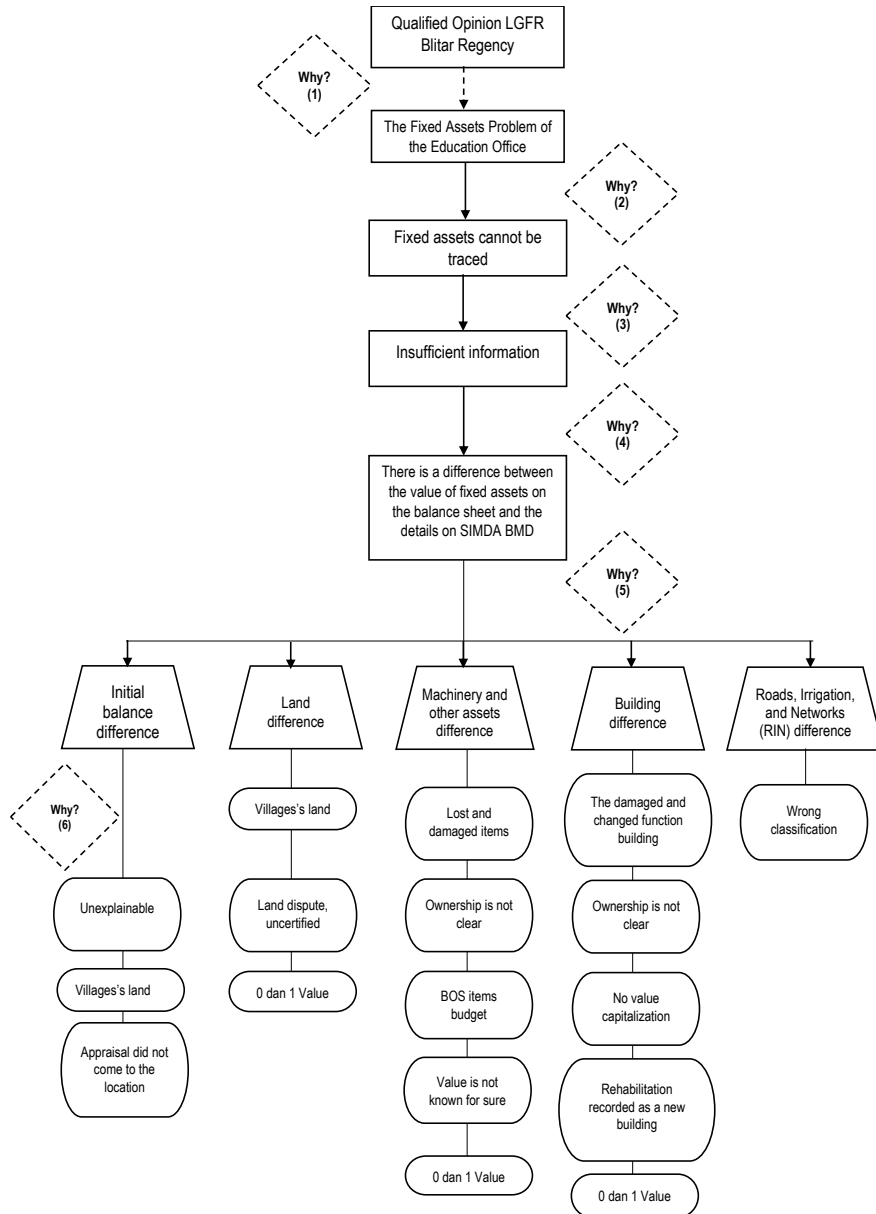


Figure 3. The Causal Factor Charting of Fixed Asset Main Problem

The value of fixed assets of the Blitar Regency Education Office as of December 31, 2015 was Rp662.228.725.004 or 19.23% of the total fixed assets of Blitar Regency of Rp3.443.924.224.752. In accordance with LHP on LGFR of Blitar Regency in 2015 Number 70.A/LHP/XVIII.SBY/06/2016, one of the bases for imposing qualified opinion is that there are fixed assets that cannot be traced in the amount of Rp102,05 billion. SAA was unable to obtain sufficient and appropriate audit evidence regarding this value because the available information and data were inadequate for the relevant work unit. More

specifically, SAA describes 151 plots of land on which there are school buildings that have not been recorded in the balance sheet because they have no value, machine tools worth Rp0 and Rp1, 27 units school buildings worth Rp1, and 6.521 units other fixed assets worth Rp1.

According to the search results, the value of the fixed asset account on the balance sheet of the financial statement differed from the number of details of the fixed assets in the SIMDA BMD application, which should be used as the foundation for the value of the fixed asset account on the balance sheet. Based on this description, causal factor charting was used to investigate the issue's root, yielding the results depicted in Figure 3.

Initial Balance

Actually, the issue with fixed assets has been since the initial balance sheet was created in 2003. The government of the Blitar Regency hired an appraisal in 2003 to conduct an evaluation of the fixed assets that were utilized to create the original LGFR balance sheet. The value of fixed assets in the original balance sheet differed from the appraisal's findings. There was an untraceable disparity in data of Rp935.933500 between the initial balance sheet and the specifics from the appraisal. It was due to the fact that the original balance sheet did not include any information on fixed assets.

Land

Since the financial balance was first prepared in 2003 and up until 2015, there have been discrepancies between land value information on SIMDA BMD and financial reports. A distinction between land owned by the district government and land owned by the village with the status of crooked land has been made by appraisal. However, regardless of ownership, the Regional Financial and Asset Management Agency (RFAMA) of Blitar Regency put all land appraised by appraisal into the initial balance sheet. A search was conducted in 2016–2017, and it was discovered that only 136 of the 763 plots of land, valued at Rp50.945.452.116, belonged to the government of Blitar Regency.

Equipment and Machinery

The value of equipment and machinery on the balance sheet of the financial statements since it was assessed in 2003 did not match the details assessed by the appraisal and the details on SIMDA BMD. The researcher conducted a search on equipment and machinery data from 2003 to 2015. From a search for data on fixed assets in 2003, it was found that only 54.890 units valued at Rp16.766.703.784 out of a total of 235.499 units valued at Rp5.086.618.982 were still being used. Meanwhile, a 2004-2015 search of equipment and machinery ownership found that there were 21% of equipment and machinery recorded in SIMDA BMD that did not belong to the Blitar Regency Government, which were 29.949 units out of 119.914 units or Rp16.928.549.000 from Rp78.971.283.000.

Buildings

The value of the buildings on the balance sheet did not match the details of buildings on SIMDA BMD. The number of buildings recorded in the SIMDA BMD details was 3.976 units worth Rp473.430.906.651, but not all of those listed belonged to the Blitar Regency Government. The search results showed that from 3.976 units worth Rp473.430.906.651, it was found that 719 buildings worth Rp84.331.530.000 did not belong to the Blitar Regency Government; there were 1.267 rehabilitation buildings with a value of

Rp182.535.440.024 which were listed as new buildings, it should be based on technical bulletin 09 concerning Accounting for Fixed Assets, the rehabilitation removed the value of some of the rehabilitated buildings and added the value of the new building.

Roads, Irrigation and Networks (RIN)

Since practically all assets were constructed and managed by the Public Works Office, the Education Office often did not have Roads, Irrigation, and Networks (RIN), but the financial balance indicated that Rp113.418.200 was the worth of these assets. The initial balance sheet had a mistaken classification of RIN's assets worth Rp25.925.000 that should have been classified as buildings. The addition of RIN in 2009, 2010 and 2014 amounting to Rp87.513.839 which aimed to increase the building's electrical power, based on Government Regulation no. 71 concerning Government Accounting Standards attachment II.08 concerning Accounting for Fixed Assets paragraph 50, then the expenditure should be added to the carrying amount of the fixed assets concerned.

THE ROOT CAUSE IDENTIFICATION OF PROBLEM CAUSE

Furthermore, 5 categories of causes of problems in the value of fixed assets were described and the roots of these problems were searched by using root cause identification and comparing them with the concept of good governance. The root causes were classified by the following code: Transparency (T), Accountability (A), Effectiveness and Efficiency (2E), Compliance with regulations (C), and Public Participation (P).

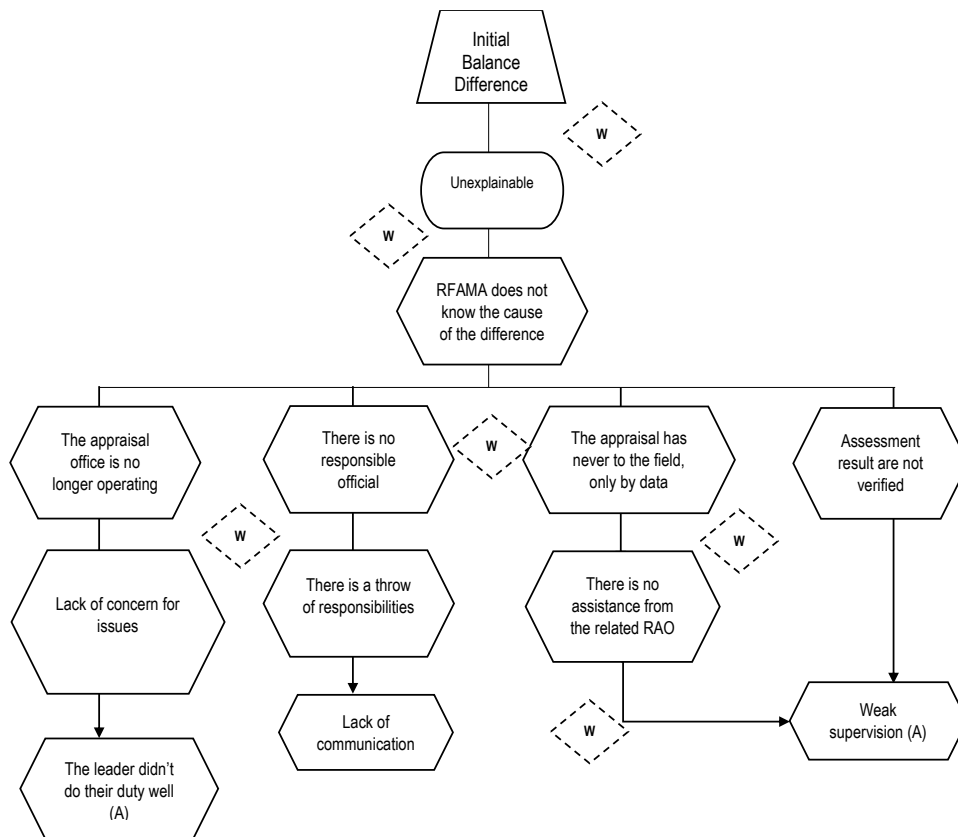


Figure 4. The Root Cause Identification of the Initial Balance

First, the main reason for the discrepancy in the initial balance sheet was the lack of transparency and accountability (figure 4). Second, there were 4 principles of good governance that were not implemented in the management of land assets, due to the absence of transparency, accountability, effectiveness and efficiency, and compliance with regulations (figure 5). Third, all principles of good governance failed to be implemented in the management of equipment and machinery (figure 6). Fourth, all principles of good governance also failed to be implemented in the management of buildings (figure 7). Fifth, the Education Office did not have fixed assets in the categories of RIN, the only cause of this error was due to misclassification caused by the lack of understanding of goods managers about regulations and applications.

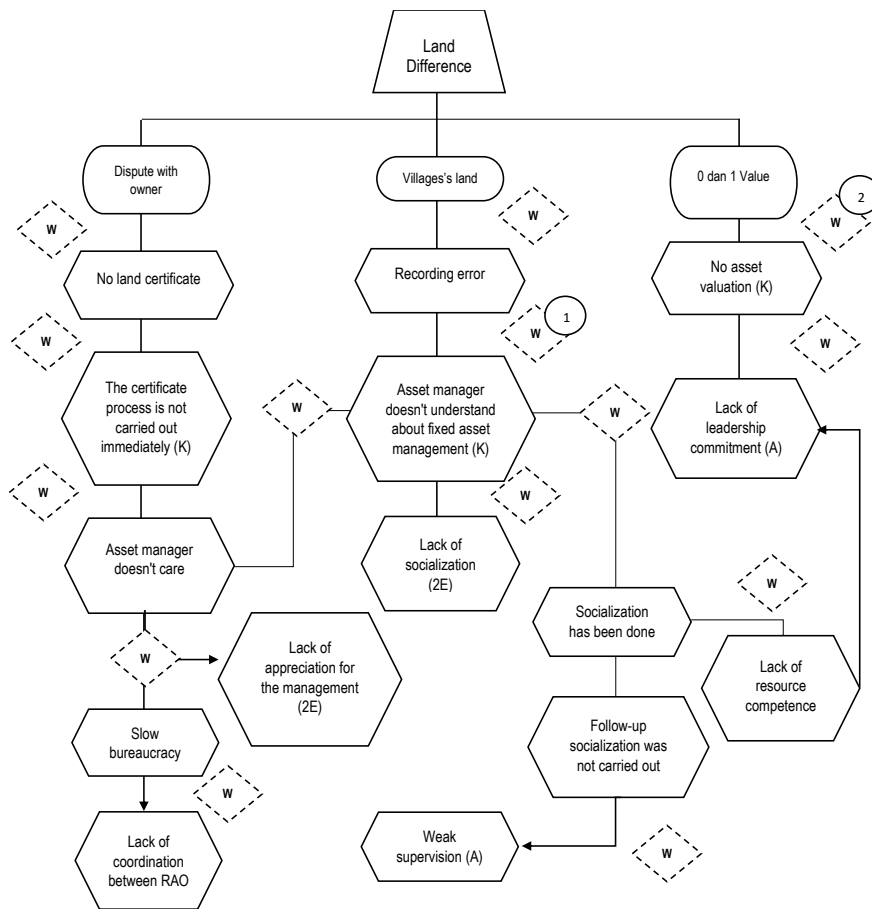


Figure 5. The Root Cause Identification of the Land

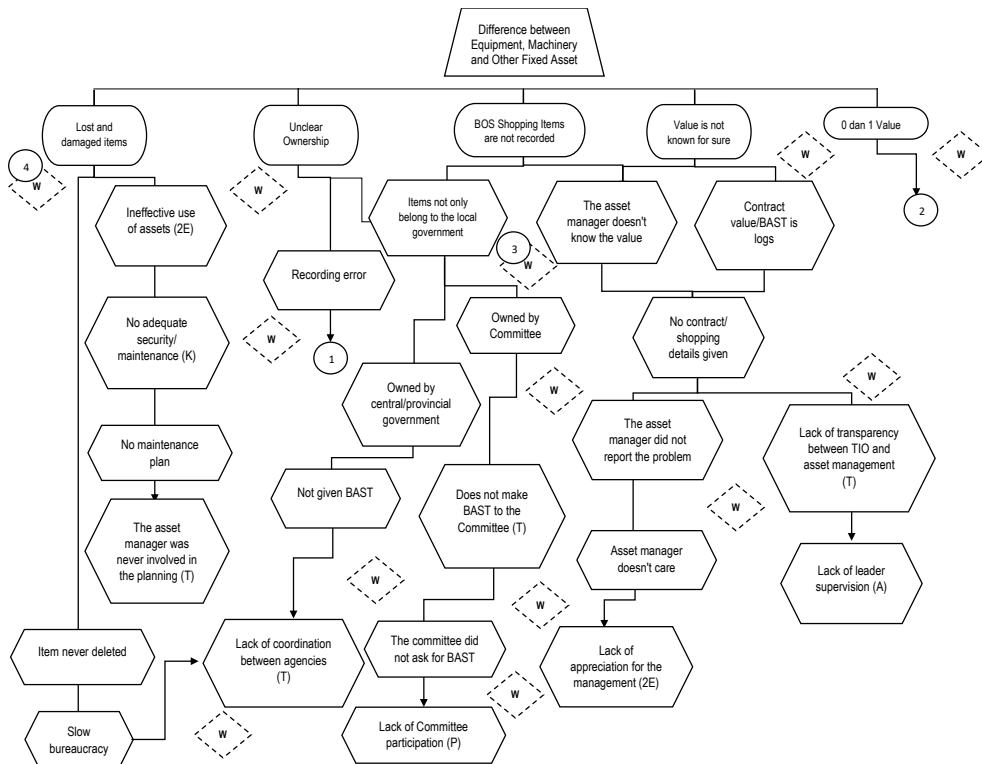


Figure 6. The Root Cause Identification of Equipment and Machinery

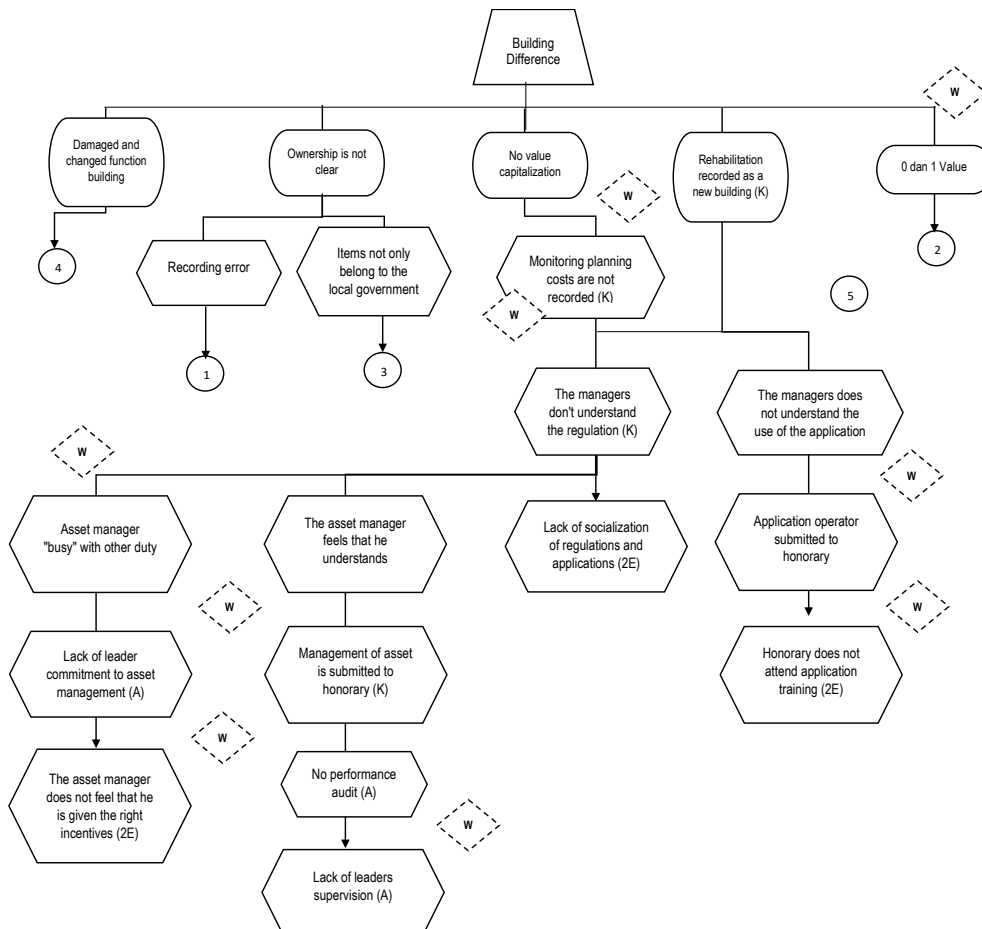


Figure 7. The Root Cause Identification of Buildings

GOOD GOVERNANCE IN FIXED ASSET MANAGEMENT

Transparency

The Blitar Regency Education Office's management of fixed assets did not currently practise transparency. It was clear from the lack of information disclosure for the carried out procurement between the technical implementing officials (TIO) and the goods management, which prevented the goods management from receiving comprehensive information on the acquired fixed assets. The goods manager should advise the leadership (principal) of the issue since information openness would clarify the decision-making process and result in changes to the organisation (Grandori, 2004). Transparency was carried out for internal and external organizations. This transparency was related to the form of information regarding fixed assets which were under the responsibility of the Blitar Regency Education Office, because these assets could come from various sources including the Blitar Regency' Regional Budget, State Budget through Ministry assistance, East Java Provincial Regional Budget, and School Committees. Therefore, the management of fixed assets had to be accountable to external parties, so that the correctness of the management could be believed. Internal transparency could be realized if there was a leadership role in solving problems that occurred between employees and externally, it could be in the form of reports that revealed the management of fixed assets in detail, especially reports needed by both internal and external auditors (O'Sullivan et al., 2008).

Effectiveness and Efficiency

Effectiveness and efficiency made the most of currently available resources, including fixed assets and the personnel who manage fixed assets (Mardiasmo, 2012). The ineffective and inefficient use of fixed assets as well as the incompetence of management authorities were the issues with effectiveness and efficiency in the management of fixed assets. The numerous mistakes that occurred in the administration of fixed assets showed a lack of expertise. Due to a lack of socialisation and a lack of respect for goods management, the goods manager also did not comprehend the rules pertaining to the management of fixed assets. Lack of attention to fixed assets led to neglect of asset maintenance, resulting in inefficient use of fixed assets. Therefore, it was necessary to socialize the importance of fixed assets for organizational activities and public services, so that asset management officials continued to carry out their duties in accordance with regulations (Henisz, 2002). Cornish and Morton (2001) reveal that effectiveness and efficiency can also be achieved with performance-based incentives.

Accountabilities

Accountability in this study is the separation between ownership and control (Grandori, 2004) and independent auditors involved in assessing the performance of government asset management (Windolf, 2004). The main problem of accountability in fixed asset management was the lack of supervision by both the leadership and internal auditors. The leaders were less concerned about the management of fixed assets, concern for the management of fixed assets only occurred when there was a warning from the SAA regarding the follow-up of findings regarding the management of fixed assets. The internal auditor's concern for the implementation of asset management had not yet occurred, due to the absence of supervision. Organizational leaders had to supervise the management of fixed assets, because any problems that arose due to weak supervision were the responsibility of the leaders (Grandori, 2004). In addition, internal audit supervision on the implementation of fixed asset management had to be carried out, this audit was prioritized for corrective actions and problem prevention (Tugiman, 2006).

Compliance with Laws and Regulations

The laws and regulations used in the management of fixed assets in Blitar Regency were Permendagri 19/2016 and PP 27/2014. There had been regulatory violations in almost every chapter of the fixed asset management regulations. Violations of these regulations included: Needs Planning, goods managers were not involved in the process of preparing the Regional Property Needs Plan (RPNP); Use, never determine the status of the use of fixed assets; Utilization, there were fixed assets that were not used but there was no plan to use them; Security and maintenance, lack of proof of land ownership; Assessment, there were still many assets worth Rp0 and Rp1; Transfer, destruction and write-off, fixed assets that were heavily damaged or unused had not been transferred, destroyed, or deleted; Administration, bookkeeping was not carried out for all assets controlled, the inventory had only been carried out 12 years since the preparation of the initial balance sheet; Guidance, control and supervision, there had never been a special examination regarding the management of fixed assets. This failure caused the organization to fail to carry out its functions. Thus, it was necessary to carry out hard governance with strict sanctions for violations of regulations (Lampel, 2004).

Stakeholders' Participation

Stakeholders played a significant role in the continuing operation of the company, set the course for organisational goals, and participated in decision-making (Grandori, 2004). School committees, which were directly involved in teaching and learning activities, were the closest stakeholders to educational institutions. The committee had to be able to offer suggestions and be directly involved in the administration of fixed assets because school committees frequently contribute fixed assets to educational institutions. The school committee had a very limited role in managing fixed assets. Meanwhile, Moore (1995) states that participation is important. Based on the above, the committee needed to be involved both through supervision and providing the necessary considerations but it was necessary to find a balance point in the involvement of the school committee so that educational institutions were not too dependent on the school committee in making decisions.

THE MATRIX ACTION PLAN FOR THE FIXED ASSET MANAGEMENT PROBLEM

Based on the discussion above, a matrix was created that, as shown in table 1, succinctly outlined the issues discovered and the action plans that the Blitar Regency and the Education Office had to implement to address the fixed asset issue.

Table 1. The Matrix Action Plan for the Fixed Asset Management Problem

No	Good Governance Principles	Roots of the Problem	Action Plan	Actor
1	Transparency	Lack of internal transparency between employees	An intervention to solve the organization's internal problems was needed	Principal
		Lack of transparency to external organizations	Encouraging goods managers to compile adequate and easy-to-understand reports related to the management of fixed assets	

No	Good Governance Principles	Roots of the Problem	Action Plan	Actor
2	Effectiveness and Efficiency	Lack of competence of fixed asset management officials at the Education Office	Dissemination of regulations and the importance of managing fixed assets for organizations and the community and fostering a sense of belonging	Regional leaders, SAAAD
		Lack of respect for goods managers		
		Inefficient use of fixed assets	Providing performance-based incentives to generate work motivation	
3	Accountability	Lack of supervision by the leaders	Increasing oversight and responsibility for mistakes	Organization leaders
		Lack of oversight by internal auditors	Performance audit with fixed asset management target	Inspectorate
		The unclear separation of authority between the internal organizations of the Blitar Regency Government	Clear coordination and separation of powers	Regional Leaders
4	Compliance with regulations	Violation of Government Regulation 27/2014 and Minister of Home Affairs Regulation 19/2016	The implementation of hard governance in the form of imposing strict sanctions on organizations that violate applicable regulations	Inspectorate, Regional Leaders
5	Stakeholders' participation	There was no active involvement of the committee in the management of fixed assets	Providing understanding to the committee that the committee had the right to request reports on the use of fixed assets that were donated and was actively involved in monitoring and providing input related to the management of fixed assets	Kepala sekolah

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

This research aims to reveal how the implementation of good governance in the management of fixed assets of the Education Office of Blitar Regency. Good governance had not been implemented in the management of fixed assets at the Education Office of Blitar Regency, it was reflected in the non-fulfillment of the application of good governance principles, namely: non-transparency in the management of fixed assets both internally and externally (transparency); lack of competence of management officials,

lack of appreciation for goods management, and inefficient use of fixed assets (effectiveness and efficiency); lack of supervision by the leadership, lack of supervision by internal auditors, and unclear separation of authority between internal organizations of the Blitar Regency Government (accountability); violation of Government Regulation 27/2014 and Minister of Home Affairs Regulation 19/2016 (compliance with regulations); and the absence of active committee involvement in the management of fixed assets (participation of stakeholders).

Implication

First, theoretically, this research demonstrates that poor implementation of good governance could lead to issues with the management of fixed assets. Second, realistically, the study's findings show that the root causes of fixed asset management issues might be determined using root cause analysis, allowing the government to apply the analytical model to determine the underlying reasons of ongoing asset management issues. Third, the local government, particularly the Blitar Regency Education Office could implement the policy action plan that was created based on the findings of the root cause study.

Limitations and Recommendations

Due to the researcher's position as an outsider to the organisation, this study did not complete one of the stages in the root cause analysis, namely the implementation stage of the recommendations that had been made. The effectiveness of an action plan in addressing issues with fixed asset management could not be monitored by the researcher; the researcher could only recommend one that had been produced. It is suggested for more research to complete the root cause analysis phases completely so that the effectiveness of the action plans that had been created based on root cause analysis of problems with fixed assets could be seen.

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