



The Effect of Asset Inventory Implementation, the Quality of Human Resources and Leadership Commitment to Optimizing Asset Management and the Quality of Financial Statements of the Tangerang City Government

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Abstract. The purpose of the study was to obtain an analysis of the effect of the implementation of asset inventory, the quality of human resources of managers and leadership commitment to optimizing asset management and the quality of financial statements by optimizing assets as a mediation variable. The research is applied in SKPD within the scope of the Tangerang City Government with the research focus set to the Head of SKPD, Head of General Subdivision and Asset Management Personnel in 40 SKPDs, and Regional Asset Administration Division. The sampling method was carried out by census method with data source using questionnaires. The results showed that the implementation of asset inventory and leadership commitment had a significant effect on optimizing asset management, but the quality of human resources did not have a significant effect. In addition, the implementation of asset inventory, the quality of human resources, leadership commitment has a significant effect on the quality of financial statements through asset optimization.

Keywords: Asset Inventory Implementation · Management Human Resource Quality · Leadership Commitment · Quality of financial statements · Asset Management Optimization

1 Introduction

The quality of the Financial Statements for the Tangerang City Regional Government has improved from year to year and is in the good category, for 14 consecutive years (2008–2021) received an Unqualified Opinion from the BPK-RI. However, in terms of regional asset management, there are still records, especially related, the disclosure of fixed asset information presented is not fully complete, there is still an empty table column that has not been filled with related information fixed assets are referred to. Regional Assets/Property is one of the supporting tools for government wheel organizers to support community services/stakeholders, although regional assets/goods play an important role but in terms of recognition of existence and accountability still always numbered. Errors

in valuation of regional assets/property can result in material errors because the value invested is relatively significant, besides that it will hinder the course of government affairs as mandated by Law No. 23 of 2014 concerning Regional Government, and consequently it will also affect the fairness of the local government's financial statements.

In terms of regional asset management, the Tangerang City Government has used the Regional Goods Management Information System (SIPBD), an integrated application that is used as a tool for the Tangerang City Government in improving the effectiveness of the implementation of various regulations in the field of regional property management based on the principles of efficiency, effectiveness, economy, transparency, a countable and auditable, which supports qualified Human Resources. As time development and application improvements to support this, in addition to upgrading existing applications, trials and comparisons were also carried out between the SIPBD application and the application SIAPBMD is offered by the Ministry of Home Affairs, and starting in 2020, it has shifted to the use of the SIAPBMD application in terms of managing Regional Property.

Fixed assets are assets or regional property that have a useful life of more than 12 months to be used by government activities or used by the general public jointly where assets are of value its acquisition can be reliably measured, not traded. The large number of fixed assets owned by the government is a great responsibility for the management of fixed assets and requires the government to make regulations regarding the management of fixed assets.

Some journals that have been studied on fixed assets owned by the regions list that regional fixed assets are part of the regional wealth consisting of movable goods and not mobile owned by local governments in Indonesia. Guidelines for the management of regional assets are contained in Government Regulation Number 27 of 2014 concerning Management of State/Regional Property and Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Management of Regional Property. These Fixed Assets must certainly be utilized as optimally as possible to obtain regional economic growth which will ultimately affect the original regional income.

To realize the optimization of regional assets, regional asset management certainly plays an important role where regional fixed assets are utilized appropriately and efficiently. However, in fact, in some regions in Indonesia, there are still many regional asset management problems both in terms of administrative and the regional asset management cycle itself. Although the audit results from the Financial Examination Agency of the Republic of Indonesia (BPK RI) provide an Unqualified Opinion (WTP).

The CPC's findings in audits in several regions stated that asset management was still not as expected until the takeover of beavers belonging to regions that did not have evidence of ownership, which gives rise to disputes and uses that violate the established rules until the utilization of assets is not optimal. If this problem continues to be allowed, it will cause public distrust of the local government and also cause negative responses about the area.

Regional fixed assets or Regional Property are all goods purchased or acquired at the expense of the state budget or derived from other legitimate acquisitions. Regional Property is managed by authorized officials and is responsible for setting policies and guidelines and managing Regional Property. Regional fixed assets are a major part of

government assets whose value is very large in the financial position statements. Regional fixed asset management has systems and procedures based on functional principles, legal certainty, transparency, efficiency, accountability and value certainty.

Asset utilization is the transfer of the function of regional property that is not used to support the implementation of government duties and functions and/or optimization of regional fixed assets by not changing their ownership status. For the utilization of land and building assets can be carried out completely or partially depending on the area of land and buildings required.

The utilization of regional fixed assets is carried out based on technical considerations by taking into account the interests of the region and the public interest. The utilization of regional assets can be carried out as long as they are not used in the implementation of government duties and functions. The cost of maintaining and securing the assets that are the object of utilization is charged to the utilization partner.

Other contributing factors are the low quantity and quality of Human Resources, the lack of financial management and asset management personnel with education graduates in economics, especially accounting, employees of local government organizers who generally have non-economic backgrounds. The low basic ability in financial management results in poor financial management of local governments. This is because the local government lacks to provide training or education related to the management of local government finances. Training or education is mostly for officials and not at the executive level who will directly handle financial management. In addition, employees who have received training are often mutated to other places that have nothing to do with financial management.

This is the cause of non-optimal asset management which ultimately has an impact on poor quality financial statements. [1] in his research found evidence of the positive influence of human resource variables on the optimization of asset management. [2] also found that the better the implementation of asset management, the more effective the management of local government assets. However, [3], stated that some of the quality of regional devices has no effect on asset management, so this research must be reviewed for its correctness. [4], in her research entitled the influence of regional heads' commitment to the quality of financial statements of the West Java provincial government, shows that leadership commitment has a positive and significant effect on the quality of financial statement preparation. [5], mentioned that the factors that affect asset management after the expansion of new territories, and their influence on the quality of financial statements include human resources, knowledge and understanding of asset management, asset valuation, leadership commitment and an attitude of lack of care and lack of responsibility towards asset management.

2 Method

This study used analytical units at the organizational level, namely the entire Tangerang City SKPD and the Regional Asset Management Sector. The technique used is surveying. The type of research with the purpose of research is explanatory research. This type of consideration is to analyze the causality relationship between factors affecting the optimization of assets and the quality of financial statement information.

The approach used to analyze is a quantitative approach. The selection of then and the main method is because this research is a confirmation (testing) between theory and reality by first establishing a hypothesis and then doing testing using statistical analysis techniques.

The variables of this study are classified into independent variables and dependent variables. The measurement of variable indicators used is to use a Likert scale. The population in this study is all fields related to financial management that exist within the Regency Government of the Tangerang City islands with a total of 40 SKPD consisting of 1 Regional Secretariat, 1 DPRD Secretariat, 1 Inspectorate, 4 Agencies, 20 Offices, and 13 Sub-districts, as well as the Asset Administration Division at BPKD Tangerang City. The source of data in this study is primary data. Primary data were obtained using research instruments in the form of questionnaires.

The study was conducted to see:

- a. The Effect of Asset Inventory Implementation on Asset Optimization, The Effect of Asset Inventory Implementation on The Quality of Local Government Financial Statements, The Effect of Asset Inventory Implementation on Financial Statement Quality through Asset Optimization
 - H1: Asset optimization is positively affected by the implementation of Inventarization of assets.
 - H5: The quality of financial statements is significantly affected by the implementation of an inventory of assets.
 - H8: Through asset optimization, the implementation of asset inventory has a positive effect on the quality of financial statements
- b. The impact of human resource quality on asset optimization, Impact of human resource quality on the quality of financial statements, Impact of human resource quality on the quality of financial statements through the application of asset optimization.
 - H2: The quality of human resources has a significant influence on the optimization of assets.
 - H6: The quality of financial statements is significantly affected by the quality of human resources
 - H9: Through the application of asset optimization, the quality of financial statements is significantly influenced by the quality of human resources
- c. The impact of Leadership Commitment on the implementation of Asset Optimization, The influence of Leadership Commitment on Financial Statement Quality, The effect of Leadership Commitment on Financial Statement Quality Through Asset Optimization
 - H3: Leadership commitment has a significant effect on asset optimization.
 - H7: A significant influence of leadership commitment on the quality of financial statements.
 - H10: Through the application of asset optimization, leadership participation has a significant effect on the quality of financial statements
- d. The influence of Asset Optimization Implementation on Financial Statement Quality
 - H4: The quality of financial statements is significantly affected by the implementation of asset optimization.

3 Research Results

The respondents in this study were financial and asset managers as many as 5 respondents in each SKPD. The number of research samples is 205 samples. The return rate of the questionnaire in this study was 95.60%, but the feasible one used in the analysis was 195 respondents (94.87%).

3.1 The Effect of Asset Inventory on Asset Management Optimization

This research is in line with the research conducted previously by [6], and [7] and [8]. Their research explains that there is a significant and positive influence of asset inventory on the optimization of asset management. In addition, this research is supported by the Stewardship theory. Administrators in government organizations realize that service to the community has now become the focus of government organizations' performance.

Another service from local governments to the community is the accountability of local assets from planning to reporting these assets. A good inventory will improve asset management optimization and ultimately result in good asset reporting as well. That is, there is a significant and positive influence of asset inventory variables on the optimization of asset management. This research proves that with a well-run inventory of assets, it will provide a good level of asset management optimization as well.

3.2 The Effect of Human Resource Quality on the Optimization of Asset Management

This means that the variable quality of human resources has a significant and positive influence on the optimization of asset management. The results of the study are in line with [6] and [9], and [3], as well as [10], where there is a positive influence of the quality of human resources on the optimization of asset management. Employee resources for local governments are one of the strategic factors needed for the implementation of all activities, because they must not only be utilized as one of the productive production factors, but must be is considered the main wealth (asset) of the Tangerang City government that must be managed properly.

This research is reinforced by the theory of Stewardship, where human beings are based on levels that have collective or group actions, working together with high utility and willingness to serve. There are 2 choices between doing your own or pro-organization, because human resources in the Tangerang City government are assets as well as servants for the local community. This means that the variable quality of human resources affects the optimization of asset management as significantly and positively.

3.3 The Effect of Leadership Commitment on the Optimization of Asset Management

According to [12] commitment is the ability and willingness to align personal behavior with the needs, priorities and goals of the organization. This includes ways of developing goals or meeting the needs of the organization that essentially precede the mission of the organization over personal interests.

Commitment or attachment is a definite promise or ability to do something or not do something. Commitment is the integrity of discipline in a person and is consistent with what has been agreed in his life both in the social environment, organization and family environment. Therefore, if a leader is committed to involving subordinates in every activity related to optimizing asset management, then regional asset management will get optimal results. This means that the variable commitment of the leadership has a significant and positive effect on the optimization of asset management.

3.4 The Effect Asset Inventory to the Quality of Financial Statements

The results of the hypothesis test showed that the value of the asset inventory coefficient against asset management optimization was 0.208 with a statistical value of 2.502 (greater than 1.96). This means that the variable of asset inventory on the quality of financial expenditures has a significant and positive influence. This research proves that a good inventory of assets will affect the quality of local government financial statements.

This research is corroborated by the theory of Stewardship which describes situations in which management is not motivated by individual goals but rather their main objectives for the benefit of the organization. This theory assumes a strong relationship between satisfaction and organizational success.

3.5 The Effect of Human Resource Quality on the Quality of Financial Statements

This research found that the quality of human resources is one of the factors that affect the quality of local government financial statements. This research is reinforced by the theory of Stewardship which states that the management of an organization as a “servant or administrator”, who will act consciously, kindly and wisely towards the interests of the organization. Administrators in government organizations realize that currently service to the community has become the focus of performance measures of government organizations. One of them is to provide transparent and accountable financial information. There are still records of audit results of regional financial statements whose interpretation of opinion shows that the quality of regional financial statements requires continuous improvement. A very potential factor influencing the high and low quality of local government financial statements is human resources.

This means that the variable quality of human resources has an insignificant and positive effect on the quality of financial statements. This shows that the better the quality of human resources, the better the quality of financial statements will not necessarily be.

3.6 The Influence of Leadership’s Commitment on the Quality of Local Government Financial Statements

Commitment is the key word for successful performance or quality that must be obeyed by all employees in the organization. One of the indicators of performance or quality inequality is due to the lack of commitment of the leadership in obeying the rules that have been mutually agreed upon due to decisions and policies that are lacking fundamental.

The impact of these fewer fundamental decisions and policies will be able to cause social jealousy between fellow employees, thus impacting the performance or quality of reports. This is supported by research conducted by [4] and [5].

The influence of the leadership's commitment to asset optimization has been carried out by [11], the results of his research showed that leadership commitment is influential and positively correlated with asset management.

[4] in her research entitled the influence of regional head commitment on the quality of financial statements of the regional government of West Java province, the results of her research show that there is a positive and significant influence of the commitment of regional heads to the quality of financial statements. Meanwhile, [5], mentioned that the factors that affect asset management after the expansion of new territories, and their influence on the quality of financial statements include human resources, knowledge and understanding of asset management, asset valuation, leadership commitment and an attitude of lack of care and lack of responsibility towards asset management. This ultimately affects the financial statements of local governments. This means that the leadership commitment variable has a significant and positive effect on the quality of financial statements. This research shows that the commitment of the leadership is very significant in determining the quality of local government financial statements.

3.7 The Effect of Asset Management Optimization on the Quality of Financial Statements

Research on asset optimization of financial statements was presented by [13], and [14]. [13], in his journal entitled Ghost Assets Appears to Have "Vanished" leaving Only a trace on the Ledger, without core material. In the journal, it was found that there is a ghost asset, is an asset that is in the company's books but in real time the physical is not clear whereabouts, appears to disappear and leaves only traces on the ledger, with an undiscovered material essence. Ghost assets account for 15% of the total inventory. Whereas Zombie assets are physically owned assets, but none in the accounting records support this.

The study in management of regional assets related to the BPK disclaimer opinion in Tojo Una Una Regency in Central Sulawesi showed that a separate/partial free variable would only have a small influence on the bound variable [15]. But together/simultaneously it will have a huge influence. This shows that planning, administration, productivity improvement as well as coaching, supervision and control are elements that are intertwined with each other that must be carried out and applied in a unified system in order to support asset management. This means that asset management optimization variables affect the quality of financial statements significantly and positively.

3.8 The Influence of Asset Inventory Implementation on Financial Statement Quality Through Asset Management Optimization

Good management of regional assets can maximize the function of regional assets or in other words, asset management is fulfilled effectively. This is the same as the results of research conducted by [2]. [2] found that a significant and positive influence on the

application of asset management on the effectiveness of regional asset management. This means that the better the asset management implementation, the more effective the asset management of an area. Likewise with the results of [16] with the title Analysis of the Effect of Planning, Implementation, Development, Supervision, and Control on the land asset area of Sorolangun Regency. The results of the study stated that simultaneously planning, implementing, coaching, supervising and controlling affect the management of regional property.

To ensure effective asset utilization, one of them is by creating an efficient asset cycle, which is supported by useful information about the asset life cycle. Asset inventory affects the quality of financial statements, this was stated by [7] who stated that asset inventory has a significant effect on legal audits and asset valuation. The results of the research of [10] found that asset inventory negatively affects asset optimization, where this study uses asset optimization variables as bound variables. Because asset optimization research produces conflicts with other studies, this study tries to use asset optimization as an intervening variable.

It can be concluded that the effect of Asset Inventory on the Quality of Financial Statements is significantly mediated by asset optimization variables.

3.9 The Influence of Human Resource Quality on the Quality of Financial Statements Through Asset Management Optimization

It can be concluded that the influence of Human Resource Quality on the Quality of Financial Statements through Asset Management Optimization looks significant and positive. This is in accordance with the results of research by [17], that some Human Resources have a positive spirit towards the Quality of Local Government Financial Statements.

His other research by [17] that the results of the study. Said that the capacity of human resources positively affects the quality of information of accounting entities in the financial reporting of the Gianyar Regency government. Likewise, the results of the study, [18]. The results show that competent human resources, the application of the Regional Financial Accounting System, the use of information technology, and the government's internal control system have a positive and significant influence on the quality of local government financial statements. The above empirical findings are in line with the statement from [19], that the quality of financial statement information depends heavily on resource inputs in the form of: Labor, Materials, Facility, Funds and Data. Thus, to be able to produce quality financial reports, quality (competent) resources are also needed. The results of the research of [10] revealed that the quality of human resources has a positive effect on asset optimization, where this study uses asset optimization variables as bound variables. Because asset optimization research produces conflicts with other studies, this study tries to use asset optimization as an intervening variable.

3.10 The Effect of Leaders' Commitment to the Quality of Financial Statements Through Asset Management Optimization

It can be revealed that the leadership's commitment to the Quality of Financial Statements through Asset Management Optimization has a significant effect. Commitment is a keyword for successful performance or quality that must be obeyed by all employees in the organization. One of the indicator non-success of performance or quality is due to the lack of commitment of the leadership in obeying the rules that have been mutually agreed upon due to insufficient decisions and policies fundamental. The impact of these fewer fundamental decisions and policies will be able to cause social jealousy between fellow employees, thus impacting the performance or quality of reports. This is supported by research conducted by [4], and [5].

The influence of the leadership's commitment to asset optimization has been carried out by [11], the results of his research showed that leadership commitment is influential and positively correlated with asset management. This is in line with [5] stated that one of the factors affecting asset management after expansion in South Tapanuli Regency as an area parent and North Padang Lawas Regency, Padang Lawas Regency and Padangsidimpuan City as regional expansion areas are the commitment of the leadership. However, this research contradicts [6] who stated that the leadership's commitment has no effect on asset optimization and the quality of financial statements.

[4], in her research entitled the influence of regional head commitment on the quality of financial statements of the regional government of West Java province, the results of her research show that there is a positive and significant influence of the commitment of regional heads to the quality of financial statements. Meanwhile, [5], mentioned that the factors that affect asset management after the expansion of new territories, and their influence on the quality of financial statements include human resources, knowledge and understanding of asset management, asset valuation, leadership commitment and an attitude of lack of care and lack of responsibility towards asset management. This ultimately affects the financial statements of local governments.

This means that the leadership commitment variable has a significant and positive effect on the quality of financial statements. This research shows that the commitment of the leadership is very significant in determining the quality of local government financial statements.

4 Conclusion

In accordance with the results of research and discussion on the influence of asset inventory, the quality of human resources, the commitment of the leadership through optimization of asset management on the quality of financial statements of the Tangerang City Government, the following conclusions can be put forward:

1. Asset inventory has a significant effect on optimizing asset management. Increasing asset optimization can be done mainly by improving bookkeeping and asset administration. The more important asset optimization of the concern is on the aspects of security and maintenance.

2. The quality of human resources does not significantly affect the optimization of assets. This is because the quality of human resources in the object of study emphasizes more on aspects of mental quality that have not been followed by optimal improvement of physical quality.
3. The commitment of the leadership has a significant effect on the optimization of asset management. Increasing the optimization of assets is carried out mainly by providing empathy as well as optimal involvement of subordinates based on their respective goals. That is, with the involvement of subordinates, by carrying out security and maintenance, it can increase the optimization of regional assets.
4. The implementation of asset inventory has a significant influence on the quality of financial statements. Improving the quality of financial statements can be done, especially by improving asset inventory, especially in the aspects of bookkeeping and asset administration. This can be done by increasing aspects of understanding of stakeholders as a form of improving the quality of financial statements.
5. Significant influence of the quality of human resource on the quality of financial statements. This means that improving the quality of financial statements can be done, especially by improving the quality of human resources, especially in the physical aspect.
6. The commitment of the leadership has a significant effect on the quality of financial statements. This means that improving the quality of financial statements can be carried out, especially by involving subordinates in every activity related to their respective responsibilities as a form of leadership empathy.
7. Optimization of asset management has a significant effect on the quality of financial statements. Improving the quality of financial statements can be done by improving the security and maintenance of assets.
8. Asset management inventory has a significant effect on the quality of financial statements through optimization of asset management. Quality improvement can be achieved if the bookkeeping and asset administration are carried out properly. In this study, asset inventory has a very important impact in improving the quality of financial statements of the Tangerang City government. Good administration and bookkeeping or maintenance and security of assets will improve the quality of financial statements.
9. The quality of human resources to the quality of financial statements through optimization of asset management has a significant effect. Improving the quality of financial statements can be achieved if the physical quality of employees is a focus supported by good mental quality. Although the quality of its human resources does not directly affect the quality of human resources, it has a significant effect on the quality of financial statements if through optimization of asset management. This means that quality human resources will be able to improve the maintenance and security of assets and further improve the quality of financial statements of the Tangerang City Government.

The leadership's commitment has a significant effect on the quality of financial statements through optimization of asset management. Improving the quality of financial

statements can be improved if the leadership's commitment, especially to the involvement of subordinates in carrying out any activities related to asset management. The commitment of the leadership is very important in supporting the improvement of the quality of financial statements both directly and through optimizing the asset management of the Tangerang City Government.

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