

Implementation of Regional Asset Accounting Information System in the Manado City Government

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ABSTRACT

The Regional Asset Accounting Information System is designed to manage and deliver all accounting information related to Regional Assets (BMD) by utilizing existing methodologies. The aim of this study is to assess the implementation of the Regional Asset Accounting Information System at the Financial and Asset Management Agency of Manado, North Sulawesi. This research was carried out at the Financial and Asset Management Agency of Manado, North Sulawesi, using a descriptive qualitative research method, which involves the description, illustration, analysis, and comparison of written and oral data. The study's findings indicate that the Regional Asset Accounting Information System employed by the Financial and Asset Management Agency of Manado adheres to the relevant regulations.

INTRODUCTION

In today's rapidly evolving technological landscape, significant impacts are seen across various aspects of life. Many tasks and activities that were once performed manually are now increasingly managed through computerized systems. The economy and business sectors are not exempt from this technological progress, which has also brought changes to political systems, society, and more. Consequently, the government faces increasing demands to enhance the governance systems in Indonesia. Government accounting is closely related to the practical management of state finances, where fiscal transparency plays a crucial role by providing transparent reports to the public, contributing to the government's accountability and fostering clean and good governance.

In government operations, Regional Assets (BMD) play a vital role, as they are funded by the Regional Budget (APBD), making accountability in their management essential. The management of BMD must comply with legal regulations to ensure accountability and transparency in public financial management. According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 19 of 2016, Regional Assets include all assets acquired through APBD or other lawful means. Further clarification is provided in the Regulation of the Minister of Home Affairs No. 47 of 2021, which details the procedures for recording, inventorying, and reporting these assets, including those acquired through donations, contracts, legal provisions, court rulings, or divestment.

The Regulation of the Minister of Home Affairs No. 77 of 2020, specifically in Chapter VII, addresses Government Accounting and Financial Reporting, following Government Regulation No. 12 of 2019 on State Financial Management. This regulation outlines the principles of recognizing, measuring, valuing, and disclosing transactions in line with SAP standards, particularly SAP 07. The responsibility for BMD becomes even more critical as the government must account for APBD implementation. The government has established procedures for managing BMD, encompassing planning, procurement, usage, maintenance, assessment, transfer, destruction, and disposal, among others. These procedures aim to secure BMD through physical, administrative, and legal safeguards.

Administrative safeguards, in particular, require a robust system to support the control and management of BMD, facilitating tasks like procurement planning, maintenance, and disposal. The Regional Management Information System (SIMDA) is employed by the Manado City Government to assist in building an efficient information and performance management system. This system aims to control transactions and provide adequate information. The Regional Asset Accounting Information System, a component of SIMDA, is designed to manage and provide all necessary accounting information for BMD, ensuring effective and efficient communication between information providers and recipients.

The Regional Asset Accounting Information System plays a crucial role in helping the government manage BMD, including recording, organizing, and preparing balance sheets and reports in accordance with regulations. The effective functioning of this system depends on competent human resources capable of performing their duties with discipline and integrity. However, the system faces challenges, particularly in recognizing, measuring, and disclosing assets accurately and transparently. Issues such as incomplete asset identification and inaccurate data entry can lead to incorrect asset recognition, affecting financial reports. Accurate asset valuation is also challenging due to the diverse nature of BMD, requiring careful selection of valuation methods to reflect the true value of assets.

The Financial and Asset Management Agency of Manado, led by a head who reports to the Mayor through the Regional Secretary, plays a key role in supporting government functions in financial management. Effective and efficient regional financial management, aligned with BMD accounting policies and legal regulations, is essential for transparency and accountability, ultimately fostering public trust in the government. Recognizing the importance of the Regional Asset Accounting Information System, the agency has implemented this system to support its operations.

The author identifies several issues related to the study's topic, including challenges in operating SIMDA, both in terms of system functionality and human resources. System-related issues include network and software problems, while human errors, such as data entry mistakes, often occur due to insufficient system management skills. Given the significance of the Regional Asset Accounting Information System at the Financial and Asset Management Agency of Manado, the author is motivated to conduct a study titled "Implementation of the Regional Asset Accounting Information System in the Manado City Government."

LITERATURE REVIEW

Accounting

According to Sumarsan (2017:1), accounting is the art of collecting, identifying, classifying, and recording transactions, as well as financial events, to produce financial information or reports that can be utilized by interested parties.

Government Accounting

Revrisond Baswir (2000:7) explains that Government Accounting (including accounting for non-profit organizations) is a branch of accounting that pertains to governmental institutions and organizations that are not profit-driven. Although government agencies are often large, they are still considered micro entities, similar to businesses.

Accounting Information System

Romney & Steinbart (2018:10) define an accounting information system as a system designed to collect, record, store, and process data to generate information for decision-makers. This system includes people, procedures, instructions, data, software, IT infrastructure, internal controls, and security measures.

Objectives of Accounting Information Systems

Mulyadi (2016:15) outlines the general objectives of an accounting system as follows:

1. To provide information for managing new business activities.
2. To enhance the accuracy and structure of information produced by existing systems.
3. To improve the reliability of accounting information and offer comprehensive records of accountability and asset protection.
4. To reduce clerical costs in the maintenance of accounting records.

Characteristics of Accounting Information Systems

According to Marshall B. Romney and Paul John in their book *Accounting Information Systems* (2006:12), the essential characteristics of an accounting information system include: a. Relevance: The information provided should have feedback value, influencing decision-making by evaluating past, present, or future events. b. Reliability: Information is considered reliable if it is free from error or bias, honestly presented, accurately reflects the organization's events or activities, and can be verified. c. Completeness: Information is complete if it does not omit crucial aspects of the events or activities it measures and encompasses all necessary data. d. Timeliness: Information is timely if it is provided at the right moment, allowing decision-makers to use it effectively. e. Understandability: Information is understandable when it is presented in an easily comprehensible manner, making it usable by the intended audience. f. Verifiability: Information must be verifiable, meaning it can be re-examined and produce consistent results.

Regional Government Assets (BMD)

"State/Regional Property (BMN/D) refers to assets (tangible and intangible) acquired by the state/government in exercising the state's rights and obligations" (Peter et al., 2023). Regional assets are resources controlled by local governments and include current assets, fixed assets, other assets, and historical assets. According to Indonesia's Ministry of Home Affairs Regulation No. 19 of 2016 on Guidelines for the Management of Regional Property, regional property includes all items purchased or obtained through the Regional Budget (APBD) or other legitimate means. The regulation outlines comprehensive management activities, including needs planning, budgeting, procurement, usage, utilization, safeguarding and maintenance, valuation, transfer, destruction, disposal, administration, supervision, and control.

Regional Government Assets Accounting Information System

The Regional Government Assets Accounting Information System is implemented to produce reports or information required by relevant institutions as a form of accountability for the execution of the APBD, as outlined in Indonesia's Ministry of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management. In managing to enhance financial and administrative accountability, particularly concerning regional assets, BPKAD of Manado City employs the Regional Management Information System (SIMDA). The system's implementation, particularly for fixed assets, addresses issues of recognition, measurement, and disclosure.

Internal Control

System The Internal Control System is an integrated process carried out continuously by leadership and employees to provide reasonable assurance of achieving organizational objectives through effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations. According to Government Regulation No. 60 of 2008, SPIP consists of five elements:

1. Control environment
2. Risk assessment
3. Control activities
4. Information and communication
5. Internal control monitoring.

"SPIP aims to provide reasonable assurance for achieving effectiveness and efficiency in governmental administration, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations" (Peter et al., 2023).



Figure 1. Conceptual Framework

METHODOLOGY

Type of Research

The qualitative descriptive research method employed in this study is an approach that involves explaining, depicting, or analyzing, as well as comparing data that is either written or orally communicated by individuals, or behaviors observed directly. This method aims to explain circumstances in such a way that it presents a comprehensive picture of a social phenomenon or reality within the Regional Financial and Asset Management Agency (BPKAD) of Manado City, allowing for conclusions to be drawn.

Research Location and Duration

The research was conducted at the Regional Financial and Asset Management Agency (BPKAD) office of Manado City, located at Jl. Balai Kota No. 01, Tikala Ares. The study was carried out over a period of two months.

Type of Data

The type of data utilized in this research is qualitative data, serving as the basis for analyzing the accounting information of regional assets. This data is gathered through both oral and written statements, which are then evaluated to determine their alignment with the qualitative characteristics of financial reports.

Data Sources

The data sources applied in this research are as follows:

1. Primary Data: Primary data is obtained directly from the source by conducting field surveys.
2. Secondary Data: Secondary data consists of information that has been previously available and published, supplementing the research data needs.

Data Collection Techniques

1. Interviews: Data is gathered by interviewing relevant parties at the Regional Financial and Asset Management Agency (BPKAD) of Manado City.
2. Observation: This technique involves directly observing the Regional Financial and Asset Management Agency (BPKAD) of Manado City.
3. Documentation: This involves collecting data from records held by the agency. This technique is used to obtain data regarding documents, records, and the implementation of the Accounting Information System for Regional Assets.

Data Analysis Techniques

- a. Data Reduction: This involves selecting the necessary data, then sorting, simplifying, and following up on information in line with the theme used.
- b. Data Presentation: Presenting both primary and secondary data obtained from the BPKAD office of Manado City regarding their activities over the past year.

- c. Data Validation: The validation of data is tested to ensure its authenticity, which is confirmed once credibility (degree of trust) is achieved, ensuring that the data is originally sourced from the Regional Financial and Asset Management Agency (BPKAD) of Manado City through verification processes.
- d. Conclusion Drawing: The researcher then draws conclusions based on the data collected from the BPKAD office of Manado City.

RESEARCH RESULT

General Overview of Research Object

Manado, historically known as "Wanua Wenang" by the Minahasa natives, traces its origins back to the 12th century, founded by Ruru Ares, also known as Dotu Lolong Lasut. The name "Manado" began to be used in the 17th century (1623), replacing "Wenang." The name derives from the local Minahasa words "Manarou" or "Manadou," which mean "far away" in modern Indonesian, referring to its role as a trading post and port. Throughout its history, particularly from the 16th century, Manado was known to international visitors, with significant historical documentation starting in the 17th century.

Implementation of the Regional Asset Accounting Information System for the Manado City Regional Financial and Asset Management Agency

The implementation of the Regional Government's Accounting Information System for Asset Management in Manado City follows regulations, including Permendagri No. 77 of 2020, PSAP No. 07, and Permendagri No. 19 of 2016. According to Mr. Mekson Waney, SE, MSA, Ak, Head of Regional Asset Division at BPKAD Manado, the system, known as SIMDA, is used at all management levels. This system ensures accurate financial reporting, particularly in balance sheet entries and financial statements. The city is transitioning to an Electronic Asset Management System (E-BMD), aiming to enhance asset management efficiency, following a structured implementation plan that includes software installation and data migration from SIMDA to E-BMD.

Acknowledgment of Regional Government Asset Accounting Information System

The use of SIMDA at BPKAD Manado aims to enhance efficiency, transparency, and accountability in asset management. According to Mr. Recky V. O. Wuysang, SE, MSA, AAP, Head of Sub-Field for Budget Control and Guidance at BPKAD Manado, the system helps manage and monitor fixed assets, recording transactions related to acquisitions and providing necessary financial information. Once recognized within the system, these assets can be effectively tracked, ensuring financial performance improvements, including expenditure monitoring and compliance.

Measurement of Regional Government Asset Accounting Information System

In an interview with Aldian Rahasia, SE, Head of Sub-Field for Monitoring and Evaluation at BPKAD Manado, it was revealed that the measurement process ensures that fixed asset values are accurately recorded. The system tracks asset details, including acquisition costs and depreciation, ensuring that any changes in asset value are well-documented. This process involves data verification and validation before the information is included in financial reports. For example, asset acquisitions like computers are recorded with details such as unit price and purchase date, and the system calculates annual depreciation based on the asset's useful life.

Disclosure of Regional Government Asset Accounting Information System

The SIMDA system at BPKAD Manado aids in the transparent and accountable management of fixed assets, as stated by Mr. Recky V. O. Wuysang, SE, MSA, AAP. The system records and monitors all fixed assets owned by the local government, including acquisition details, depreciation, and disposal transactions. This system allows for comprehensive financial reporting, providing clear information on asset acquisition costs, accumulated depreciation, and book value, thus enhancing public trust in asset management.

Internal Control of SIMDA BMD at BPKAD Manado

Internal control of the SIMDA BMD system at BPKAD Manado is not only the responsibility of the leadership but also involves all employees. According to Mr. Mekson Waney, SE, MSA, Ak, the control is based on legal frameworks, including Law No. 17 of 2003 and Law No. 1 of 2004. Challenges include network issues, software errors, and human errors, such as inaccurate data entry. These issues can lead to delays in report preparation and inaccuracies in asset management data.

DISCUSSION

Implementation of the Regional Asset Accounting Information System by the Regional Financial and Asset Management Agency (BPKAD) of Manado City

The Regional Asset Accounting Information System implemented by the Regional Financial and Asset Management Agency of Manado City is carried out in accordance with the Ministry of Home Affairs Regulation No. 77 of 2020 on technical guidelines for regional financial reporting, further clarified in PSAP No. 07, and related to its management in the Ministry of Home Affairs Regulation No. 19 of 2016 on Guidelines for the Management of Regional Property. In managing regional property, BPKAD follows the Ministry of Home Affairs Regulation No. 19 of 2016. BPKAD uses the Regional Management Information System (SIMDA) to facilitate this process. SIMDA plays a crucial role in the administration and management of Regional Property (BMD). Through SIMDA, local governments can manage all aspects of BMD, from recording, maintenance, to disposal, using features that simplify inventory and asset monitoring. However, BPKAD faces challenges in operating BMD within SIMDA, including unstable network connections that make it difficult for users to access applications or data on the server, resulting in delays and reduced productivity.

Hardware issues, such as damaged routers or network switches, also cause network interruptions, preventing users from accessing network or internet services. Additionally, human resource challenges, particularly human errors during data entry, such as errors in invoice entries including quantity, unit price, and total price, as well as updates related to fixed assets, lead to inaccuracies in generated reports that require further review. Complex issues often arise in the Handing Over Report (BAST), such as inaccuracies in descriptions, quantities, conditions, values, and handover dates, affecting the accuracy of the information produced. This aligns with research conducted by Sepang Gisella Monica (2017), titled "Implementation of the Regional Management Information System (SIMDA) for Regional Property at the Regional Financial and Asset Management Agency of Manado City," which explains that one application developed to manage regional finances and assets is the SIMDA system, which is used to process data related to BMD management at BPKAD Manado.

Recognition of the Regional Asset Accounting Information System

The Regional Asset Accounting Information System managed by the Regional Financial and Asset Management Agency of Manado City follows existing regulations and criteria for asset recognition. The recognition of fixed assets such as buildings is separate from land assets. Reliable recognition of buildings occurs when they are operational, legally transferred, and supported by transaction documents such as sale deeds and the Handing Over Report (BAST). The recognition of equipment and machinery follows technical bulletins, recognizing assets upon legal transfer of ownership, supported by documents like the BAST or vehicle ownership certificates for government vehicles. Equipment acquisitions at BPKAD Manado come through purchases, asset exchanges, donations, and can be made in cash or on credit. Interviews with BPKAD officials confirm that the agency has implemented the Regional Asset Accounting Information System in line with Ministry of Home Affairs Regulation No. 77 of 2020, as clarified in PSAP No. 07. This study is consistent with previous research by Graciela (2021), titled "Analysis of Fixed Asset Management at the National Land Agency Regional Office of North Sulawesi Province," which explains that fixed assets are recognized when received or ownership is transferred. Without complete documentation, assets cannot be input into SIMDA, aligning with BPKAD Manado's implementation.

Measurement of the Regional Asset Accounting Information System

The measurement process conducted by BPKAD Manado adheres to Ministry of Home Affairs Regulation No. 77 of 2020, further clarified in PSAP No. 07. The measurement process involves gathering and identifying detailed information on all fixed assets owned by BPKAD Manado, recording costs in SIMDA, and calculating annual depreciation. Equipment and machinery are measured based on the fair value at acquisition, with costs including purchase price, transportation, installation, and other direct expenses. BPKAD Manado follows government policies regarding the minimum capitalization value of fixed assets, referencing Ministry of Finance Decree No. 01/KMK.12/2001, which sets a minimum value of IDR 300,000. The minimum value varies by region,

depending on local policies. BPKAD Manado applies this minimum value for equipment and machinery recognition. Interviews and discussions confirm that BPKAD Manado has implemented the asset measurement process according to relevant guidelines and regulations. This aligns with previous research by Muhamad Ibnu Safi'I (2023), titled "Accounting Treatment of Fixed Assets Based on PSAK No. 16 at PT. SELECTA," which states that the company's policy includes the purchase price and other expenses until the asset is ready for use, similar to BPKAD Manado's approach.

Disclosure of the Regional Asset Accounting Information System

BPKAD Manado uses the Regional Asset Accounting Information System to support government performance, particularly in managing fixed assets. SIMDA assists in recording, monitoring, and reporting on regional assets, in line with established standards and regulations. Fixed assets, such as buildings and machinery, are disclosed in the Notes to Financial Statements. Interviews confirm that BPKAD Manado has implemented the disclosure process according to Ministry of Home Affairs Regulation No. 77 of 2020, PSAP No. 07, and Ministry of Home Affairs Regulation No. 19 of 2016. SIMDA provides detailed information that facilitates asset monitoring and evaluation. Fixed assets are disclosed in the balance sheet, reduced by accumulated depreciation, and summarized before being included in the financial statements. Previous research by Rizki Amanda Ferdita Putri (2016), titled "Analysis of Fixed Asset Accounting Treatment Based on Government Accounting Standards No. 07 at the Regional Disaster Management Agency of Tegal Regency," also emphasizes the importance of disclosing fixed assets in the balance sheet and Notes to Financial Statements, similar to BPKAD Manado's practices.

Internal Control of SIMDA BMD at BPKAD Manado

Internal control at BPKAD Manado is implemented not only by leadership but also by all employees, based on applicable laws, including local government regulations and Standard Operating Procedures (SOP). Internal control is supported by circulars related to asset management, such as payment request forms for assets that will become fixed assets. BPKAD Manado implements internal control to secure assets, prevent losses, and ensure the accuracy of financial and asset data. According to Government Regulation No. 60 of 2008, BPKAD has achieved the goals of the Government Internal Control System (SPIP), such as protecting regional assets and producing accurate financial reports. Previous research by Maria Magdalena Pur Dwiastuti (2023), titled "Analysis of Internal Control System Implementation at PT. SISFOMEDIKA Yogyakarta," highlights that effective internal control ensures efficient and effective management, similar to BPKAD Manado's approach in generating accurate financial reports through comprehensive employee participation.

CONCLUSIONS AND RECOMMENDATIONS

1. The Regional Asset Accounting Information System at the Regional Finance and Asset Management Office (BPKAD) of Manado City has been implemented according to Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management, clarified in PSAP No. 07. However, the operation of the SIMDA application faces challenges such as network issues, hardware failures like router or network switch malfunctions, and human errors by the staff in charge, leading to input and calculation errors. These challenges impact the operational performance and the accuracy of generated reports. To optimize asset management, BPKAD is preparing to transition to a new system, e-BMD.
2. The asset recognition process has been implemented by BPKAD Manado City according to Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management, as clarified in PSAP No. 07.
3. The asset measurement process has been implemented by BPKAD Manado City following Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management, as clarified in PSAP No. 07.
4. The asset disclosure process has been implemented by BPKAD Manado City based on Minister of Home Affairs Regulation No. 77 of 2020 on Technical Guidelines for Regional Financial Management, as clarified in PSAP No. 07.
5. Internal control systems have been consistently maintained by the leadership and staff at the Regional Finance and Asset Management Office of Manado City.
6. To address the issues with SIMDA's network, software, and hardware operations, regular maintenance should be conducted. The network and application should be monitored to ensure they are secure and functioning correctly, with regular backups in place. Hardware improvements may include optimizing bandwidth allocation (Wi-Fi) and expanding coverage if needed.
7. To mitigate the issues with human errors in SIMDA operations, such as incorrect reporting by operators, double verification should be implemented. This includes rechecking data before saving it, particularly in asset management and related reports, such as depreciation calculations. Additionally, regular and sufficient staff training should be provided for those responsible.

ADVANCED RESEARCH

For future research, it is recommended to explore the implementation of the e-BMD system within the Regional Finance and Asset Management Office of Manado City, particularly focusing on its effectiveness in overcoming the limitations of SIMDA. Additionally, comparative studies on similar systems in other regions could provide insights into best practices and potential improvements in regional asset management.

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