

# The Effect of Good Governance and Information Technology on the Implementation of Accrual-Based Accounting to Regional Properties

<sup>1</sup>Amrie Firmansyah, <sup>\*2</sup>Puji Wibowo, <sup>3</sup>Intan Puspitarini

**ABSTRACT**--This study aims to examine the effect of good governance and information technology on the application of accrual accounting to regional property in Indonesia. The change in the accounting system from cash to accruals to full accruals in 2015 resulted in a significant impact on the adoption of accounting for regional assets dominated by fixed assets. The testing method used in this research is to use quantitative methods. This study uses a questionnaire as a tool to collect research data. The population in this study is the manager of district/city government goods in the Province of Bali / Yogyakarta Special Region. Based on the number of questionnaires that have been filled by respondents through Google form, the sample that can be used in this study amounted to 241 respondents. The results of this study conclude that good governance is positively associated with the implementation of accrual-based accounting on regional property. However, information technology is not associated with the implementation of accrual-based accounting on regional property. The results of this study indicate that good governance is an essential factor in strengthening the implementation of accrual-based accounting at the local government level. Furthermore, the information system, which in the management of the financial system including the provision of information on regional property needs to be conducted uniformly, is used by the regional government.

**Keywords**-- Good Governance, Information Technology, Regional Property.

## I. INTRODUCTION

Regulations on the implementation of accrual-based accounting began in 2015 through Government Regulation Number 71 of 2010. The impact that occurs with these rules is the implementation of the management of State-Owned Properties (BMN)/Regional-Owned Properties (BMD). The change in the accounting system from one rule to another has an impact on the financial reporting presented, including information related to BMD. Government Regulation Number 27 of 2014 concerning Management of State / Regional State-Owned Properties regulates the management of State / Regional Property as a whole, from planning to the elimination. The regulation also regulates the determination of the value of State / Regional Properties which states that the determination of the value of State / Regional Property in the context of preparing the central government balance sheet is based on

---

<sup>1</sup> Politeknik Keuangan Negara STAN, Indonesia.

<sup>2\*</sup>Politeknik Keuangan Negara STAN, Indonesia, [puji.wibowo@pknstan.ac.id](mailto:puji.wibowo@pknstan.ac.id).

<sup>3</sup>Politeknik Keuangan Negara STAN, Indonesia.

Government Accounting Standards, namely Government Regulation Number 71 of 2010. The purpose of the presentation of financial statements Accrual-based is intended to present reliable financial reports to provide better benefits for stakeholders.

The implementation of accrual-based accounting to government assets is an interesting issue that needs to be reviewed. Government assets, especially fixed assets, are the most significant component in the government balance sheet. Also, government expenditure after the acquisition of fixed assets often causes polemic. Government expenditure related to fixed assets, both related to maintenance costs and continued capitalization of the related fixed assets, often lead to severe problems. The capitalization of government assets is an essential element of applying the accrual accounting model and has attracted significant interest from both the standard builder and researchers (Christiaens et al., 2012). Accrual accounting will provide useful information to appraise assets appropriately and assess whether the government operates efficiently.

Based on Government Regulation No. 27 of 2014 concerning Management of State / Regional Property, BMD includes goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget, goods originating from other legitimate acquisitions which include goods obtained from grants/donations or similar, goods obtained as implementation of agreements/contracts, goods obtained by statutory provisions, and goods obtained based on court decisions that have permanent legal force. BMD is essential in the implementation of regional government and in providing the basic needs of the community.

BMD management is a critical note in the Audit Report of the Supreme Audit Agency (BPK) in recent years. This issue was among others raised by the BPK in the 2019 LHP of several Local Government Financial Reports (LKPD). In the Semester Inspection Results Summary (IHPS) I / 2019, it is mentioned that the problem of fixed assets is found in 78 local governments. These problems include inaccurate recording of fixed assets, unknown existence of fixed assets, unclear fixed asset mutations, and migration of fixed asset data from the Regional Financial Management Information System (SIPKD) to the Regional Management Information System (SIMDA) of Regional Owned Properties. It results in a lack of reliable local government financial reports related to asset disposal and asset recognition. According to Garmendia & Kapur (2013), the quality of government asset management can be seen from the quality of the data provided to the public and the strength of the management of the assets themselves. Things that need to be considered in order to obtain useful data quality and high-quality asset management according to Garmendia & Kapur (2013) is the existence of proper planning to establish a government asset management agency, clear and supportive regulations, and involvement of stakeholders.

In Indonesia, research related to the application of accrual-based accounting is mostly carried out overall on one entity of the Central Government and Local Government. Also, there are still rarely studies that review accrual-based accounting on BMN / BMD. Based on literature searches that have been carried out, topics related to the application of accrual-based accounting for BMD are still rarely covered in previous studies. Research approaching the topic was only conducted by Puspitarini et al. (2017) which concluded that human resource competence has a positive influence on the application of accrual-based accounting on BMN, while information technology does not influence the implementation of accrual-based accounting on BMN management. In the context of BMN, from the research, it is known that the government has succeeded in placing employees well in managing BMN.

The implementation of accrual-based accounting is inseparable from the implementation of information systems or information technology, especially on BMD. Arlini et al. (2017) concluded that the information system

has a positive effect on asset management. Karyogis et al. (2017) proved that the use of information technology affects the application of accrual-based government accounting standards. Meanwhile, Puspitarini et al. (2017) found that information technology does not affect the application of accrual-based accounting at BMN. Riyani et al. (2017) concluded that the quality of information technology does not affect the application of accrual-based accounting. Sari et al. (2016) conclude that information technology has a positive effect on the application of accrual-based accounting. Rosihan et al. (2017) concluded that the information system has a positive effect on asset management. Safitri (2017) proves that information systems have a positive effect on the adoption of accrual-based government accounting systems in government. Ideally, the existence of useful information technology will improve the quality of the application of accrual-based accounting. However, the differences in the results of previous studies indicate that an information system or information technology guarantees the quality of the implementation of accrual-based accounting.

In addition to information technology, this research also includes good governance variables that are rarely carried out in the context of managing State Property / Regional Property. The use of good governance in this study because good governance shows how much the level of the rule of law, transparency, effectiveness, efficiency, and accountability can be implemented in an organization/agency well. Using a sample manager of the Makassar City BMD, Gunawan et al. (2017) concluded that good governance has a positive effect on the quality of asset management. The application of good governance in an agency is expected to make a positive contribution to the implementation of accrual-based accounting in BMD.

In this study, the object used is BMD users in districts/cities in Yogyakarta Special Province and Bali Province. Based on the Summary of Examination Results of the Audit Board of the First Semester 2019 (BPK, 2019), the regency/city government in the Special Province of Yogyakarta and the Province of Bali obtained an unqualified opinion in the last few years so that the use of the object can represent the government/regency city in Indonesia with the level proper regional financial management.

## **II. HYPOTHESIS DEVELOPMENT**

In agency theory, there are problems between agents and principals. In the local government sector, which functions as an agent is the compiler of the district/city government financial statements and what functions as the principal is the community. BMD information is essential to convey to the public in a transparent and accountable manner. This information is useful for knowing the management of district/city government assets, especially for assets that directly affect the community such as the provision of infrastructure to the community. With the implementation of accrual-based accounting starting in 2015, there is BMD management related to measurement, recognition and presentation in the financial statements of local governments. In this regard, the provision of BMD information to the public will be even higher if supported by good governance in the district/city government.

Based on research by Gunawan et al. (2017), it was found that good governance affects the quality of local government asset management. If it is associated with the application of accrual-based accounting in BMD, which began in 2015, the implementation of good governance in local governments will improve the quality of the implementation of accrual-based accounting in BMD management. Based on this, the hypotheses in this study are:  
 $H_1$ : good governance is associated with the implementation of accrual-based accounting in BMD

To improve the quality of local government accounting information, including BMD management in the era of accrual-based accounting implementation that began in 2015, it is necessary to have useful information technology support. Useful quality information shows transparent and accountable information so that it can be used in decision making. Useful information also minimizes the existence of asymmetric information between the makers of financial reports, namely the local government and users of the financial statements, namely the public. Arlini et al. (2014), Karyogis & Putra (2017) and Sari et al. (2016) proves that information systems and information technology can improve the management of government assets and the application of accrual-based accounting. It can also apply to the application of accrual-based accounting in BMD.

In an organization, especially local government, the use of adequate information technology is expected to apply a better accounting system compared to organizations that use information technology less in the business process of preparing financial statements — likewise the use of information technology in the application of accrual-based government accounting in BMD management. Information technology should help local governments present reliable accounting information including the presentation of BMD. Therefore, information technology has a significant role in providing reliable BMD information so that it can be used as a basis for decision making by stakeholders. Based on this, the hypotheses in this study are as follows:  
H<sub>2</sub>: information technology is associated with the application of accrual-based accounting in BMD

### **III. RESEARCH METHOD**

The research method used in this study is quantitative. The type of data used in this study is primary data obtained directly from the object of research by giving questionnaires to research respondents, namely the manager of Regional Property. The respondents used in this study were BMD managers in the Regency / City Governments in the Special Province of Yogyakarta and the Province of Bali. The dependent variable used in this study is the Application of Accrual-Based Accounting to Regional Properties. The proxy of this variable follows the dimensions and indicators used by Puspitarini et al. (2017) which uses BMD objects. The dimensions used in this study are the accrual accounting provisions based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards, particularly those related to aspects of BMD management namely presentation of BMD depreciation reports, BMD depreciation in the form of inventory, BMD records in the form of land, BMD depreciation in the form of buildings, buildings, bridges, irrigation, networks, renovated fixed assets, modern musical instruments with asset categories for more than 12 months, recognition of assets obtained from the regional budget, recognition of assets obtained from grants and transfers between identities recorded, inventory costs in operational reports, depreciation expense in operational reports, surplus/deficit for disposal of fixed assets in the operational report, loss of fixed assets in the operational statements.

The independent variables in this study are good governance and information technology. According to the OECD (2010), good governance is an organizational system that is directed and controlled to determine the distribution of rights and responsibilities of various parties in the organization, rules, and written procedures for making decisions and organizational relations. For the public sector, governance is the business process of cooperative activities that need each other to achieve common goals in the financial sector and create an activity that involves people who work together in the interests of organizing and setting goals to be achieved as a

manifestation of the results of activities and actions stipulated (Siagian, 2004). The dimension used is the implementation of good governance that can be applied in the local government sector with the indicators used by Gunawan et al. (2017) namely the participation of all elements, the rule of law, transparency, accountability, consensus, equality of rights, effectiveness, and efficiency, and accountability.

Information technology shows the hardware and software used in supporting a particular work system, in the context of this research is the information technology used in the implementation of accrual-based accounting in BMD. The dimensions used in this study follow Puspitarini et al. (2017). First, hardware with indicators is the availability of computers in the preparation of BMD reports and computer maintenance. Second, software with indicators is the internet network for sending data and information, computerizing BMD accounting processes, and application support for processing BMD data.

The instrument used in this study was a questionnaire. The questionnaire in this study consists of five parts in which the first part is the respondent's data, the second part is the respondent's perception related to good governance, and the third part is the respondent's perception related to the information system. Data analysis methods used in this study are descriptive analysis methods and structural equation models.

#### IV. RESULTS AND DISCUSSIONS

This research was conducted in the span of September-November 2019 using primary data through questionnaires. The distribution of questionnaires was done by distributing directly via email to respondents using internet media via the link address <http://bit.ly/KuesionerPKNSTAN>. Questionnaires were given to BMD users in Badung Regency, Denpasar City, Gianyar City, Bangli Regency, Klungkung Regency, Tabanan Regency, Yogyakarta City, Sleman Regency, Gunung Kidul Regency, Kutoarjo Regency, and Bantul Regency. The number of questionnaires included in the link is 241 respondents, and all questionnaire items can be used (valid). This number has fulfilled the minimum number of samples in a study because more than 30 questionnaires or five times the number of variables in the study are more than 50 questionnaires.

Table 1 is a recapitulation of the results of the questionnaire item validity test for the variable of Accrual Based Accounting Implementation on BMD.

**Table 1:** The results of the validity test for the variable of Accrual Based Accounting Implementation on BMD

Kode	<i>Pearson Correlation</i>	$r_{table}$	Remark
Q1	0.699	0.128	Valid
Q2	0.475	0.128	Valid
Q3	0.551	0.128	Valid
Q4	0.740	0.128	Valid
Q5	0.646	0.128	Valid
Q6	0.743	0.128	Valid
Q7	0.787	0.128	Valid
Q8	0.777	0.128	Valid
Q9	0.778	0.128	Valid

Q10	0.683	0.128	Valid
-----	-------	-------	-------

Furthermore, Table 2 shows a recapitulation of the validity test results for the good governance variable questionnaire items.

**Table 2:** The results of the validity test for the variable of good governance

Kode	<i>Pearson Correlation</i>	$r_{table}$	Remark
Q1	0.631	0.128	Valid
Q2	0.787	0.128	Valid
Q3	0.784	0.128	Valid
Q4	0.756	0.128	Valid
Q5	0.800	0.128	Valid
Q6	0.738	0.128	Valid
Q7	0.839	0.128	Valid
Q8	0.792	0.128	Valid

Table 3 shows the recapitulation of the validity test results for the information technology variable questionnaire.

**Table 3:** The results of the validity test for the variable of information technology

Kode	<i>Pearson Correlation</i>	$r_{tabel}$	Keterangan
Q1	0.910	0.128	Valid
Q2	0.892	0.128	Valid
Q3	0.926	0.128	Valid
Q4	0.926	0.128	Valid
Q5	0.894	0.128	Valid

Table 4 below presents the results of the reliability test of the variables in this study. Based on Table IV.6. all questionnaire variables in this study have a Cronbach alpha value ( $\alpha$ ) > 0.7 so that all questionnaire variables in this study are declared reliable

**Tabel 4:** The Test Result of Questionnaire Reliability

Variable	<i>Cronbach Alpha (<math>\alpha</math>)</i>	Remark
Penerapan Akuntansi Berbasis Akrua pada BMD	0.853	Reliable
<i>Good Governance</i>	0.896	Reliable
Teknologi Informasi	0.948	Reliable

Furthermore, table 5 is a descriptive statistic for all variables in this study.

**Table 5:** Descriptive Statistics

Variabel	N	Mean	Med	Std Dev.	Min.	Max.
----------	---	------	-----	----------	------	------

Penerapan Akuntansi Berbasis Akrual pada BMD (Y)	241	4.058	4	0.526	2.20	5
Good Governance (X1)	241	4.066	4	0.535	1.75	5
Teknologi Informasi (X2)	241	4.258	4	0.647	2.00	5

Table 6 summarizes the results of the hypothesis test in this study.

**Table 6 :**The results of the hypothesis

Variable	Coeff	z	Prob
Good Governance	0.749	5.07	.000 ***
Information Technology	0.032	0.65	.517

***Good Governance is associated with the implementation of accrual-based accounting in BMD.***

Based on the results of hypothesis testing, it is known that good governance affects the implementation of accrual-based accounting in BMD. The results of this study are in line with Gunawan et al. (2017). The impact of implementing good governance can improve the application of accrual-based accounting (Afrarudin & Kurniati, 2016), which also applies to BMD management. The implementation of accrual-based accounting in BMD is an effort made by the local government in reducing information asymmetry between the district/city government as the provider of financial statement information and the public as the user of the information. It applies to BMD management because local governments can provide reliable information on BMD that has been managed transparently and accountably. The application of good governance in the management of BMD at the local government level is firmly supported when there is the participation of all elements that involve elements in local government and elements of the community. The participation of all elements in the management of BMD results in a check and balance process that can run well so that BMD information provided to the public is of good quality.

Good governance requires the participation or participation of all elements in related institutions in the management of BMD. The units that are strictly related to BMD management are units/parts of planning, especially in several asset cycles, namely procurement, utilization, maintenance, alienation, and elimination of BMD. The results of this study indicate that the participation of the planning unit/section is very intensive, especially since the implementation of the BMD Needs Plan (RKBMD) in 2017. BMD planning is a series of activities in meeting the needs of the BMD by taking into account regional financial capabilities and detailing the types of goods and their quantities of goods. The RKBMD is prepared based on the standard of goods, the standard of needs, and the standard price of BMD that has been determined through relevant regional laws and regulations. The BMD needs planning process is carried out as follows, the User's Authorization submits an RKBMD proposal at the User's Authorization level to the User to be submitted to the Property Manager by seeing what items are needed. After discussion by the Manager with the User, the Property Manager determines the RKBMD by observing the results of the inventory and reconciliation of goods. Determination of the RKBMD by the Regional Secretary (Sekda) as the Property Manager becomes one of the guidelines in the preparation of the Budget Work Plan (RKA), which in this case, is carried out by the planning unit/section. In summary, the results of the study indicate that the related

units/sections (Planning Section and Treasury Section) in the Regional Government have a role in BMD management and consider the impact of the planning on BMD management.

Good governance requires the need for clear legal rules to achieve good governance in public services. The regulation provides guidelines for employees in charge of managing BMD so that the process of implementing BMD management becomes clearer. Research shows that good governance variables have a good impact on increasing accrual-based accounting on BMD. Ideally, the legal rules for managing BMD are tiered starting from laws, government regulations, the Ministry of Home Affairs to the regulations of the regent/mayor. However, the results of the study showed that some Regency / City Government that became the study sample did not yet have specific BMD management rules as outlined in a Perbup / Perwali. The obstacle faced by the regency / municipal government involved in the formulation of Perbup / Perwali, in general, is the need for time to conduct an adequate study of assets containing local wisdom. Furthermore, the related Regency / City Government states that in principle, Permendagri No. 19 of 2016 has adequately regulated the management of BMD so that the issuance of Perkab / Perwali has not been a significant obstacle in BMD management.

Good governance requires transparency of information to the public. Although not all district/city governments provide BMD-related information through websites that can be accessed by the public, people who need information on BMD can contact BMD management agencies directly. In general, providing secure and transparent information to the public shows that BMD management has been carried out in an accountable and transparent manner. Also, the provision of BMD information to the community allows the community to have a role in supervising and monitoring BMD management in the district/city.

BMD data and information are essential in making stakeholder decisions so that they can improve the application of accrual-based accounting to BMD. The provision of BMD information to the public shows that the information is not confidential, but all parties can use that information. Therefore, information on BMD can be used to determine the position of district/city government assets or assets used in providing the basic needs of the community. Also, BMD information can attract investors to invest in the region in order to improve the regional economy. The results of research on several regency / municipal governments show that in the framework of disclosure of public information related to BMD, there has never been any discussion between the Ministry of Home Affairs / Mr / Mrs agencies related to efforts to obtain consensus in which BMD information can be provided to the public.

In managing BMD, it is necessary to have equal rights in BMD management including employees who are indeed decent and competent to be placed as BMD managers. The absence of employee discrimination in managing BMD results in BMD management being carried out in a professional manner which results in increased information on BMD. The existence of the application of accrual-based accounting starting in 2015 has resulted in increasing challenges for district/city governments in providing reliable information including BMD information. Therefore, arrangements for BMD managers need to be carried out by their competencies, so they need to be regulated in the regulations of regents/mayors in the placement of BMD management employees. The regulation can be used as a basis in the mutation pattern of BMD management employees. Also, BMD management that is carried out effectively and efficiently can increase the application of accrual-based accounting in BMD. Effective and efficient BMD management is also a regency/city government effort in minimizing the risk of substantial BMD management costs while the benefits obtained are low. Management of BMD data and information to the



public is the responsibility of the regency/city government. The demands of various stakeholders related to the use of BMN information encourage district/city governments to produce BMD management outputs that have been carried out according to procedures and minimize the deviations made. The work done is closely related to the level of stakeholder confidence in using BMD information for decision making or to evaluate BMD information. Therefore, the BMD management process carried out by procedures can improve accrual-based accounting on BMD.

### ***Information Technology is not associated with the Implementation of Accrual Based Accounting in BMD***

Based on the results of hypothesis testing, it can be seen that information technology does not affect the application of accrual-based accounting in BMD. The results of this study are in line with research conducted by Puspitarini et al. (2017) which concluded that information technology has no significant effect on the accrual application of BMN to the Central Government. However, the results of this study are not in line with Karyogis & Putra (2017) who found that information technology can improve the quality of the application of accrual-based accounting to local governments. Utilization of information technology should be able to encourage the improvement of the quality of accrual-based accounting, especially in the management of BMD, given that most of the local government's assets come from BMD. However, based on the results of testing in this study shows that the information technology applied by the district/city government in the Province of Bali and Yogyakarta Special Region cannot improve the application of accrual-based accounting in BMD. The existence of a non-uniform BMD management system is suspected to be lacking the meaning of information on the BMD produced. At present, the development of BMD information systems is done not by one particular agency, but BPKP developed the system, Ministry of Home Affairs, or independently. The use of various supporting BMD management application systems is a factor that causes information technology does not significantly influence the implementation of accrual-based accounting on BMD.

At present, the management of BMD has been supported by the availability of computers and the internet in the preparation of BMD reports, but this is not strong enough to improve the accounting-based accounting for BMD. It can be realized that currently, the use of computers in every work process is a standard that is carried out by all agencies. Therefore, the availability of computers and the internet is not a crucial thing in achieving high-quality BMD management. The accounting process in managing BMD has been carried out through a system developed both independently, BPKP, and the Ministry of Home Affairs. The process is mandatory. The District / City Government must do that in providing information on the BMD report to the public. The existence of a computerized accounting process is not only a standard in the provision of BMD information, but other financial reporting processes are also now being done computerized. Therefore, improving the quality of providing BMD reports through a computerized accounting process does not guarantee that it can improve the quality of information generated from the process.

## **V. CONCLUSIONS**

This study shows that good governance influences the implementation of accrual-based accounting in BMD. Good governance is a good step in minimizing asymmetric information between BMD report information

providers and BMD report users. Meanwhile, information technology does not affect the implementation of accrual-based accounting in BMD. Different BMD management systems in the district/city government have resulted in the non-standardization of the system. Information technology should play a role in providing reliable accounting information, especially information on BMD.

This study only uses a sample of districts/cities in the district/city government in the Province of Bali and Yogyakarta Special Region Province so that it cannot be generalized to all regions in Indonesia. Also, sample selection is only based on districts/cities that have unqualified BPK audit opinions. Future studies can use other independent variables such as the role of internal auditors and the coaching/coordination of related agencies. The development of moderation variables such as leadership in the implementation of the accrual basis for local government assets can also be considered for further research. Also, the research sample can use district/city governments that have a reasonable BPK audit opinion without exception, are reasonable with exceptions and are not fair to obtain more comprehensive results so that the results of subsequent studies can be compared with the results of this study.

Based on the findings in this study, The Ministry of Home Affairs needs to develop a uniform information system in preparing financial reports, especially BMD so that information can be compared between regions. Also, the Ministry of Home Affairs needs to regulate the functional positions of BMD managers professionally so that BMD managers are competitive professions with the requirements of employees with suitable qualifications. The Directorate General of State Assets as a regulator in the field of BMN and BMD needs to continually make improvements based on the research of government asset accounting in order to create a link and match between theoretical concepts and practical levels. Also, District/city governments need to set detailed criteria related to BMD managers. The regional Government Internal Supervisory Apparatus (APIP) needs to increase its role in the process of preparing financial reports so that the information generated, especially related to aspects of regional asset management, can improve its quality. Also, the planning process up to BMD reporting needs to be regulated in a separate SOP and continuously evaluated by the regional APIP. BMD management also needs to involve various parties such as the community to increase transparency and monitoring. District/city governments need to improve access to BMD information through official websites or android applications so that people can easily access it.

## REFERENCES

1. Arlini, M., Darwinis, & Abdullah, S. (2014). Pengaruh kompetensi sumber daya manusia, sistem informasi, regulasi dan kompensasi terhadap manajemen asset. *Jurnal Magister Akuntansi Pascasarjana Universitas Syiah Kuala*, 3 (4), 66-75.
2. Christiaens, J., Rommel, J., Barton, A., & Everaert, P. (2012). Should all capital goods of governments be recognised as assets in financial accounting? *Baltic Journal of Management*, 7 (4), 429-443.
3. Garmendia, C, & Kapur, A. (2013). Enhancing government property with data and technology. M-RCBG Associate Working Paper Series No. 21
4. Gunawan, H., Haming, M., Zakaria, J., & Djamareng, A. (2017). Effect of organizational commitment, competence and good governance on employees performance and quality asset management. *International of Management & Social Science*, 8 (1), 17-30.

5. Karyogis, K. N., & Putra, I. M. P. D. (2017). Analisis faktor-faktor yang mempengaruhi penerapan standar akuntansi pemerintahan berbasis akrual di Kabupaten Bangli. *E-Jurnal Akuntansi*, 20(1), 555-584.
6. Peraturan Pemerintah Nomor 71 tahun 2010 tentang Standar Akuntansi Pemerintahan
7. Peraturan Pemerintah Nomor 27 tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah.
8. Puspitarini, I. (2017). Penerapan akuntansi berbasis akrual dalam tata kelola barang milik negara: analisa atas dampak dan manfaat. *Jurnal Manajemen Keuangan Publik*, 1(2), 68-78.
9. Puspitarini, I., Firmansyah, A., & Handayani, D. (2017). Pengaruh kompetensi sumber daya manusia dan teknologi informasi terhadap penerapan akuntansi berbasis akrual pada pengelolaan barang milik negara. *Journal of Applied Managerial Accounting*, 1(2), 141-149.
10. Putra, S. W. (2015). Pengaruh komitmen organisasi, budaya organisasi, gaya kepemimpinan dan lingkungan terhadap kinerja karyawan pada industri kecil. *Modernisasi*, 11 (1), 62-76.
11. Rosihan, B., Bharranti, E., & Ratang, W. (2017). Pengaruh kualitas aparatur daerah, regulasi, sistem informasi dan komitmen terhadap manajemen asset (studi pada Pemerintah Provinsi Papua). *Jurnal Keuda*, 2(1), 1-16.
12. Siagian, P. S. (2004). *Organizational Management*. Jakarta: PT. Reader Binaman Pressindo.