

Performance of the Asset Sector at the Aceh Barat Daya Regency Financial Management Agency in Managing Regional Property

Puja Novita

Department of Accounting, Faculty of Economics, Universitas Teuku Umar, Aceh,
Indonesia

E-Mail: Pujaanovita@gmail.com

75

Cici Darmayanti

Department of Accounting, Faculty of Economics, Universitas Teuku Umar, Aceh,
Indonesia

Submitted:
11 OCTOBER 2023

Accepted:
18 DECEMBER 2023

ABSTRACT

The Asset Division of the Regional BPK of Aceh Barat Daya Regency has done a good job in managing 's Regional Property, but its human resources are not sufficient to handle the existing workload. This is due to the very limited Regional Budget (APBD), which means it is still lacking. The purpose of this study was to determine the efficiency of the asset sector in managing Regional Property at the Regional Financial Management Agency of Aceh Barat Daya Regency. According to Bodgan and Taylor, qualitative research is a method for collecting descriptive information from witnesses or interviewees through written or oral statements, this research uses case study methodology. The Aceh Barat Daya District Financial Management Agency (BPKK) was the focus of this investigation. The data used in this study were obtained from interviews with the Head of Assets of BPKK Aceh Barat Daya and the position, organizational structure, duties, functions, and work procedures of BPKK Aceh Barat Daya as outlined in Perbup No. 7/2021. Based on the results of the research, the BPKK Asset Division has complied with the rules and regulations relating to the management of regional property and state property in Aceh Barat Daya, as stipulated in PP No. 27 of 2014 and Permendagri No. 19 of 2016.

Keywords: Performance, Regional Property, Human Resources, Financial Management Agency.

ABSTRAK

Bidang Aset BPK Daerah Kabupaten Aceh Barat Daya telah melakukan pekerjaan yang baik dalam mengelola Barang Milik Daerah, namun sumber daya manusia yang dimiliki belum mencukupi untuk menangani beban kerja yang ada. Hal ini dikarenakan Anggaran Pendapatan dan Belanja Daerah (APBD) yang sangat terbatas, yang berarti masih kurang. Tujuan dari penelitian ini adalah untuk mengetahui efisiensi bidang aset dalam mengelola Barang Milik Daerah pada Badan Pengelolaan Keuangan Daerah Kabupaten Aceh Barat Daya. Menurut Bodgan dan Taylor, penelitian kualitatif adalah metode untuk mengumpulkan informasi deskriptif dari para saksi atau orang yang diwawancarai melalui pernyataan tertulis atau lisan, penelitian ini menggunakan metodologi studi kasus. Badan Pengelola Keuangan Kabupaten (BPKK) Aceh Barat Daya menjadi fokus dari investigasi ini. Data yang digunakan dalam penelitian ini diperoleh dari wawancara dengan Kabid Aset BPKK Aceh Barat Daya serta kedudukan, susunan organisasi, tugas, fungsi, beserta tata kerja BPKK Aceh Barat Daya yang dituangkan dalam Perbup No. 7/2021. Berdasarkan hasil penelitian, Bidang Aset BPKK telah mematuhi peraturan serta ketentuan yang berkaitan dengan pengelolaan barang milik daerah serta barang milik negara di Aceh Barat Daya, sebagaimana yang telah ditetapkan dalam PP No. 27 th 2014 serta Permendagri No. 19 th 2016.

JIAKES

Jurnal Ilmiah Akuntansi
Kesatuan
Vol. 12 No. 1, 2024
pp. 75-84
IBI Kesatuan
ISSN 2337 – 7852
E-ISSN 2721 – 3048
DOI: 10.37641/jiakes.v12i1.2421

INTRODUCTION

Work that is closely related to the strategic intent of organizations, according to Fraj-Andrés et al. (2009) and Chen et al. (2015), performance is defined as the ability to satisfy consumers while producing a positive economic impact. A number of elements influence performance, which occurs over a certain period of time to achieve company goals (López et al., 2007; Samy et al., 2010). According to Azar & Shafiqhi (2013) and Maryani et al. (2021), Performance is the perfection and efficiency of the work with responsibility for achieving results as expected. Supporting local government functions in terms of financial management is the responsibility of the BPKK.

Based on Regency Regulation No. 2/2004, which outlines its main responsibilities and operations, the BPKK Kab. Aceh Barat Daya. Since its inception, Kab. Aceh Barat Daya has experienced regulatory changes that affect financial management duties, procedures and operations. Several regulations provide details on modifications to the District's administrative structure. Aceh Barat Daya. Consequently, this change covers the administrative and fiscal components of district level government. In terms of managing regional assets and goods, BPKK has been able to meet the needs of the community, especially in Aceh Barat Daya, thanks to the performance of the Financial Management Agency. This agency has been able to carry out activities and align its policies with its vision and mission which have been agreed and implemented within a certain period of time.

Government Regulation no. 27 of 2014 concerning Management of State/Regional Property states that the constantly changing and complicated provisions and regulations relating to BMN or BMD must be managed optimally. BMD includes everything achieved through legal means or purchased with APBD funds. Professionalism in management is maintained within a well-organized government framework that can be explained from a managerial, administrative and legal perspective. A goods administrator is a person appointed to formulate rules and regulations governing the administration of goods. Good governance standards are followed by the government.

In order to implement the MoU between the Government of the Republic of Indonesia and GAM on 15 August 2005, Regional Regulation No. 7 of 2014 Aceh Barat Daya Regency concerning BMD Management. In this document, the parties reaffirm their commitment to ending the Aceh conflict in a peaceful, comprehensive, sustainable and dignified manner for all parties involved. Apart from that, this document also aims to create conditions for the people of Aceh to be governed through a democratic and fair process within the framework of the Republic of Indonesia. Discipline in managing and administering regional assets is very necessary to realize honest and transparent regional government (Suwanda, 2015; Pamungkas et al., 2018; Sofyani et al., 2019). To ensure orderly administration and management of regional assets, a common perception and overall steps are needed in managing regional assets. In line with the provisions of Article 105 of Government Regulation no. 27/2014 concerning regional asset management which regulates regional asset management with Qanun, it is necessary to form a Qanun for Aceh Barat Daya District regarding this matter based on the considerations in letters a, b, c, and d.

Based on his position which has the authority to make rules and regulations and implement them, the goods manager is tasked with ensuring that BMD is managed effectively and complies with the law (Permendagri No. 19 of 2016). Management is a comprehensive review of all aspects related to the use and achievement of objectives. Efficiency, openness, legal clarity, certainty of value, transparency and accountability are the basis for administering BMD. Proper and accountable management requires strong determination from every level, starting from the Head of the SKPK to the

Regional Head, to ensure that the existence and physical existence of all Regional Property can be traced, as well as reported.

The inability of agency staff to understand their role as users of Regional Property is the root of many problems in the BPKK Asset domain, especially in the Administration of fixed assets. This is contrary to the rules stipulated in the Government Regulation BMD Qanun Aceh Barat Daya Regent No. 07 of 2014. Effective management requires that goods managers carefully record the BMD under their control, in accordance with the product categorization and coding system. Users or their authorized representatives must collect data and document BMD under their jurisdiction into a user goods list or goods list based on categorization, with a minimum frequency of once in five years. Next, users are required to carry out a BMD inventory. Submit the inventory results report to the goods manager no later than three months after completion of the inventory. Because they are responsible for administering BMD, the ability of local governments to follow applicable regulations is critical to effective BMD administration. Protecting local property requires an administrative structure, and property managers' knowledge of their function is an important part of that system.

According to Sondakh et al. (2017) and Dewi & Nugraheni (2020), BMD management is regulated in Permendagri No. 19 of 2016 which was followed by the Magelang City Manpower and Transmigration Office. Asset management in this office is also in accordance with regional regulations. Research by Purba & Aziza (2019) and Pakpahan et al. (2023), indicates that fixed assets in several places mentioned above still have inadequate administrative procedures, in particular there are assets that do not comply with applicable regulations or the latest modifications. Local governments have also failed to address the problem of underutilized fixed assets, impacting various types of use. Researchers are interested in researching the title "Performance of the Asset Sector at the Aceh Barat Daya Regency Financial Management Agency in Managing Regional Property" to determine the performance of the Asset Sector at the BPKK in managing regional property in the Regency. Aceh Barat Daya. This study was developed based on studies carried out by previous researchers and the results of the phenomena that occurred.

There are several important components in the function of the asset sector in managing regional property (Kaganova & Amoils, 2020; Bukit & Province, 2020; Rahmayadi & Adli, 2023). First and foremost, it is their job to protect county property from potential theft or damage. Second, the assets sector helps provide uniformity and good coordination in the administration of regional property by equalizing procedures and actions. Third, they are responsible for ensuring the security and safety of the process by providing guarantees or certainty regarding the management of regional property. Therefore, the responsibility of the asset sector is not only to ensure the security of regional property, but also to coordinate and ensure optimal administration.

LITERATURE REVIEW

The term performance refers to the final result of an individual's work in a company, which is caused by a number of things and ultimately aims at achieving this within a specific framework (Ferreira & Otley, 2009; Hubbard, 2009; Barclay & Osei-Bryson, 2010). First, output quality; second, output quantity; third, efficiency; and finally, autonomy. Furthermore, performance is defined as the extent to which an employee completes the duties and responsibilities of their position (Markos & Sridevi, 2010; Vosloban, 2012; Anitha, 2014).

In managing BMD, BPKK has an important role in maintaining the performance of the asset sector. Some of the theoretical foundations that are relevant in this context are state asset management, BMN/D management, good governance, and performance indicators. There is an institution tasked with supervising state assets as part of state asset management. Under Indonesian law, BUN and BMN Management are under the Minister of Finance, who is also responsible for overseeing the administration of all state

and regional assets. An asset management information system was also built as part of the state's efforts to manage its assets.

The Minister of Finance has the task of supervising the national administration of state and regional property. The manager of BMN is the Minister of Finance. State Finance Law, no. 17 years. 2003. Laws relating to the state treasury. BMN management is regulated in PP Number 28 of 2020. A new paradigm in managing state assets that is more organized, responsible and open is good governance. It is believed that stakeholder and public trust in state financial management will increase with professional and contemporary asset management that prioritizes good governance. For the purpose of tracking and assessing the efficiency of the department responsible for managing BMN, commodity consumers have the option to set performance parameters in the realm of BMN management.

Success Measures are quantitative and qualitative measures, explaining indications of input, output, results, benefits and impacts for determining the level of achievement of the goals or targets that have been chosen. Input indicators mark all the elements needed to drive an activity, including human resources, information, policies, laws and regulations, and other elements that support the smooth implementation of activities to achieve the desired results. Output indicators refer to the direct results expected from an activity, which can be physical or non-physical, reflecting the achievements resulting from the implementation of the activity. Results indicators cover all aspects that reflect the output function of activities in the medium term, showing the direct effects resulting from these activities. Benefit indicators refer to everything related to the final goal of implementing the activity, including the positive impact resulting from the activity. Impact indicators involve both positive and negative influences that appear at each indicator level based on predetermined assumptions, showing the consequences that arise from the implementation of activities. By paying attention to this theoretical basis, district financial management bodies can optimize the performance of the asset sector in managing regional property well.

METHODS

In order to answer problems regarding the performance of Aceh Barat Daya's BPKAD in monitoring BMD, this study uses a descriptive qualitative study with a case study approach, as defined by Bodgan and Taylor. Qualitative research requires collecting descriptive data from observed informants, both verbally and in writing. This study was conducted at Aceh Barat Daya's BPKAD in 2023. The term primary data refers to information collected from the people involved. Interviews and observations of the main data sources in this study are those related to the performance of the Assets Sector in managing BMD at Aceh Barat Daya's BPKAD.

In this study, "secondary data" means information collected from sources other than the person who originally collected the data. All of this data comes from other entities involved in the study. Information that has been published in other sources, such as descriptions of study locations, the formation of BPKAD, or the Aceh Barat Daya Regional Regulation, can be considered secondary data. Therefore, the secondary data of this study is based on documentation or summaries obtained through other sources that are in line with the study objectives. The data collection technique used in this research is participatory observation of issues at BPKK, the research location, which is very important in this analysis.

A conversation that has a specific purpose is called an interview. There are two people involved in the conversation: "the interviewer who asks the question and the interviewee who provides the answer." To get first-hand information, researchers spoke with Aceh Barat Daya's BPKAD and asked several questions related to the performance of the Asset sector. What is the role of regional property management or regional government assets in an agency? The answer is, the field of managing regional property or regional government assets has an important role in an agency. This area is responsible for planning, supervising and implementing policies related to government

asset management. This includes procurement, inventory, maintenance and disposal of goods, as well as monitoring efficient use. Good management can optimize the use of resources, ensure accountability, and prevent misuse or waste of public assets. Thus, the role of the asset sector has an impact on the efficiency, transparency and credibility of regional government.

Then the next question is how does the asset sector work in managing or providing regional government asset data in all SKPKs in? The answer: We have to check directly in the field so that the asset data provided by each SKPK must be in accordance with the KIR (goods inventory card). The law states that property managers are tasked with making regulations and policies for managing regional property (Pemendagri No. 19 of 2016), and BPKK carries out its duties in accordance with Aceh Barat Daya Regency Regulation No. 7 of 2021, which discusses the position and structure of the organization. The next question is, is there a difference in the recording of assets owned by BPKK and the conditions in the field provided by other SKPKs? The answer was, It's also just that if there is a difference, we will immediately go to the field to check the physical condition quickly.

The next question is whether there are work obstacles when managing regional assets, and for example, if there are problems or irregularities faced by the asset sector, what will be the solution to these problems? The answer: Sometimes there are a few problems when procuring assets by SKPK, where the SKPK is slow in providing data to the BPKK asset division, for obstacles it can be said that there are no obstacles. Even if there are problems, we will hold a meeting with the leadership. If there is a problem, the main thing is that you have to hold a meeting with the leadership and all SKPK so that the asset problem can be addressed and recorded optimally. Then the researcher also asked about human resources in the asset sector by looking at the conditions in the field when the researcher was an intern at BPKK, where the researcher saw that human resources in the asset sector were very lacking so the researcher was interested in asking this question, are human resources in the asset sector sufficient? the answer was, "many of the human resources in the asset sector are still lacking because the district budget is very limited so that human resources in the asset sector are not enough compared to the workload that must be faced. The results of the interview led the researcher to the conclusion that the performance of the asset sector at BPKAD was in accordance with the District Regulation. Aceh Barat Daya, Government Regulation no. 27 of 2014 concerning BMN management, and is guided by Permendagri No. 19 of 2016 concerning Regional Financial Management.

Researchers in this field often use models called interactive models when analyzing data. The first part of this methodology is data reduction, the second part is data display, and the third part is drawing conclusions. These phases interact with each other before, during, and after data collection in a research project. By coordinating the efforts of the three main parts of the interactive model, this method hopes to achieve consensus or comprehensive knowledge. To gain a better understanding of the research environment, this technique shows how data reduction, data presentation, and conclusion drawing work together, rather than looking at each process separately.

Data Reduction refers to the steps used to refine and polish raw information gathered from various sources. After collecting and organizing relevant data, this research focuses on how well the District BPKAD Assets sector is doing. Aceh Barat Daya in dealing with BMD. This research presents written materials based on current findings, which come from data information collected through interviews and observations in the District Government Asset Management Sector.

Through this conclusion drawing section, it is hoped that the data presented can be understood. From the initial research problems and interview responses regarding the performance of the Asset sector at Aceh Barat Daya's BPKAD in managing regional property, researchers draw conclusions that are supported by existing data collection referring to data that has been reduced and presented. Then, to ensure that the results achieved are definitive, the scientific study goes through a verification procedure.

RESULTS

In analyzing the performance of the asset sector at BPKAD, several factors need to be considered to ensure that supervision of regional property is running well. Maintaining the performance of the asset sector is the main focus for state organizations, such as BPKAD, which has responsibility for overseeing the management of state and regional property. The aim of orderly, responsible and transparent BMN management is an integral part of implementing good governance. Determining performance indicators for managing state property is important in monitoring and evaluating asset management performance in the field.

Aceh Barat Daya's BPKAD was formed through Regent Regulation Number 2 of 2004, which specifically regulates the main duties and functions of Aceh Barat Daya's BPKAD. Aceh Barat Daya Qanun No. 9/2005, which regulates the formation and organizational structure of the Aceh Barat Daya Regency Regional Secretariat, has undergone changes to provide clarification regarding the responsibilities, operations and work processes of the Aceh Barat Daya's BPKAD since its founding. Several other documents that are relevant in this context include Aceh Barat Daya Qanun No. 15/2012, Aceh Barat Daya Regency Regulation No. 41/2016, and Aceh Barat Daya Regional Regulation No. 7/2021.

The main task of Aceh Barat Daya's BPKAD involves support to the Regent in carrying out regional financial authority and assistance duties. His responsibilities include various activities related to the financial sector, including policy formulation, technical support, monitoring, evaluation and reporting on the implementation of technical support, providing technical guidance on the implementation of supporting functions for regional government affairs in the financial sector, and carrying out other official duties assigned by the Regent. in accordance with its authority and responsibility.

Creating, organizing, supervising and coordinating technical policies and their implementation is the main task of the Regional Property/Asset Management Sector, in accordance with the mandate of the Regional Financial Management Agency. This field is also tasked with coordinating and controlling operational activities related to assets, managing regional property, and compiling reports on regional property. As part of its role, the BMD Management Division carries out a number of activities, including preparing criteria for determining prices of goods, reviewing and approving plans for the acquisition, rehabilitation and maintenance of regional assets, as well as implementing these plans. In addition, the division is responsible for the physical, administrative, and legal protection of regional property, as well as commodity administration and inventory. Coordination also includes tasks such as assessing the product, reviewing papers on the potential use and transfer of BMD, preparing the report, and examining the proposed use and accompanying documents. Apart from providing direction regarding the administration of regional property, this section also supervises data collection for regional property reports from SKPD and subsequent compilation. This is in addition to the formal duties assigned by the Head of Service to this section, which are carried out in accordance with his mandate.

The sub-field of Regional Property Management, namely The Sub-field of Needs Planning and Asset Administration has the task of preparing materials for carrying out the collection of plans for goods needs and preparing reports on regional property. The Asset Use and Utilization Sub-Sector has the task of preparing materials for carrying out recording, bookkeeping of each use and utilization of regional assets using a bookkeeping system in accordance with the provisions and carrying out an inventory of regional assets. The Asset Write-Off and Transfer Sub-Sector has the task of preparing materials for carrying out the assessment, write-off and transfer of regional assets.

Nanda & Darwanis (2016) state the findings show that, as required by Permendagri No. 13 of 2006, the implementation of performance-based budgeting in the South Aceh DPKKD has gone well. An unoptimized budget is one of the remaining obstacles to the

full implementation of its activities. This has an impact on performance evaluation because it hinders optimal implementation of what has been planned. The quality of human resources is below standard, despite statements to the contrary, and the personnel department has failed miserably in carrying out its primary role. There is a similarity in this research that human resources in the asset sector are still very lacking because the district budget is very limited so that human resources in the asset sector are not enough compared to the workload that must be faced.

Based on the results of interviews with the Head of Assets, it can be seen what the function of regional or local government asset management is in an agency. In response, agencies rely heavily on expertise in BMD management and administration of regional government assets. This area is responsible for planning, supervising and implementing policies related to government asset management. This includes procurement, inventory, maintenance and disposal of goods, as well as monitoring efficient use. Good management can optimize the use of resources, ensure accountability, and prevent misuse or waste of public assets. Thus, the role of the asset sector has an impact on the efficiency, transparency and credibility of regional government. And how does the asset sector work in managing or providing regional government asset data in all SKPKs in ? The answer: We have to check directly in the field so that the asset data provided by each SKPK must be in accordance with the KIR (goods inventory card). Property managers, as officials who have the authority to set regulations and are obliged to implement them, must comply with the law in terms of administering regional property (Pemdagri No. 19 of 2016). Apart from that, BPKK has fulfilled its responsibilities in accordance with the duties and responsibilities given by BPKK Kab. Aceh Barat Daya as stated in Regent Regulation Number 7 of 2021.

According to the researcher's analysis of interview data, the performance of the asset sector at BPKK is in accordance with the regulations outlined in Permendagri No. 19 of 2016 concerning BMD Management and PP No. 27 of 2014 concerning Administration of BMN and BMD.

CONCLUSION

Based on research conducted at BPKK Aceh Barat Daya regarding the performance of the Asset Sector in managing regional property, it can be concluded that the performance of the Asset Sector at BPKK as a whole is in accordance with the regional regulations of Aceh Barat Daya and Republic of Indonesia Government Regulation No. 27 of 2014 concerning management of State and Regional Property, and is guided by Permendagri No. 19 of 2016 regarding the management of Regional Property. Regarding the problem of human resources in the asset sector, many are still lacking because the district budget is very limited so that human resources in the asset sector are not sufficient compared to the workload that must be faced. By paying attention to the theoretical basis and results of this discussion, it is hoped that the district financial management body can improve the performance of the asset sector in managing regional property more effectively and efficiently.

It is hoped that the Aceh Barat Daya Regency Financial Management Agency, especially in the area of regional property/asset management, will always routinely check the area directly so that the asset data provided by the SKPK must always be in accordance with the KIR (Goods Inventory Card), in order to safeguard the asset if it is no longer suitable. used are stored in the warehouse because these assets must also be recorded.

REFERENCES

- [1] Anitha, J. (2014). Determinants of employee engagement and their impact on employee performance. *International journal of productivity and performance management*, 63(3), 308-323.

- [2] Azar, M., & Shafighi, A. A. (2013). The effect of work motivation on employees' job performance (Case study: employees of Isfahan Islamic Revolution Housing Foundation). *International journal of academic research in business and social sciences*, 3(9), 432.
- [3] Barclay, C., & Osei-Bryson, K. M. (2010). Project performance development framework: An approach for developing performance criteria & measures for information systems (IS) projects. *International Journal of Production Economics*, 124(1), 272-292.
- [4] Bukit, B., & Province, D. J. (2020). Utilization of Regional Property A Theoretical and Practical Approach in Determining the Method of Asset Utilization. *International Journal of Innovative Science and Research Technology*, 5(2), 482-490.
- [5] Chen, Y., Tang, G., Jin, J., Li, J., & Paillé, P. (2015). Linking market orientation and environmental performance: The influence of environmental strategy, employee's environmental involvement, and environmental product quality. *Journal of Business Ethics*, 127, 479-500.
- [6] Dewi, A. R. K., & Nugraheni, A. P. (2020). Pengelolaan Aset/Barang Milik Daerah di Dinas Tenaga Kerja Kota Magelang Tahun 2018/2019. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 4(3), 761-776.
- [7] Ferreira, A., & Otley, D. (2009). The design and use of performance management systems: An extended framework for analysis. *Management accounting research*, 20(4), 263-282.
- [8] Fraj-Andrés, E., Martínez-Salinas, E., & Matute-Vallejo, J. (2009). A multidimensional approach to the influence of environmental marketing and orientation on the firm's organizational performance. *Journal of business ethics*, 88, 263-286.
- [9] Hubbard, G. (2009). Measuring organizational performance: beyond the triple bottom line. *Business strategy and the environment*, 18(3), 177-191.
- [10] Kaganova, O., & Amoils, J. M. (2020). Central government property asset management: a review of international changes. *Journal of Corporate Real Estate*, 22(3), 239-260.
- [11] López, M. V., García, A., & Rodríguez, L. (2007). Sustainable development and corporate performance: A study based on the Dow Jones sustainability index. *Journal of business ethics*, 75, 285-300.
- [12] Markos, S., & Sridevi, M. S. (2010). Employee engagement: The key to improving performance. *International journal of business and management*, 5(12), 89.
- [13] Maryani, Y., Entang, M., & Tukiran, M. (2021). The relationship between work motivation, work discipline and employee performance at the Regional Secretariat of Bogor City. *International Journal of Social and Management Studies*, 2(2), 1-16.
- [14] Nanda, R., & Darwanis, D. (2016). Analisis implementasi anggaran berbasis kinerja pada pemerintah daerah (Studi Deskriptif pada Dinas DPKKD Kabupaten Aceh Selatan). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 1(1), 327-340.
- [15] Pakpahan, D., Gea, S., Aisyah, S., Simatupang, J., Yanti, A., Sembiring, E., & Tamba, I. (2023). Analysis of the Effectiveness of Internal Control Roles Over Fixed Assets at the District Office of Medan Labuhan, North Sumatra. *Jurnal Ilmiah Manajemen Kesatuan*, 11(3), 867-876.
- [16] Pamungkas, B., Ibtida, R., & Avrian, C. (2018). Factors influencing audit opinion of the Indonesian municipal governments' financial statements. *Cogent Business & Management*, 5(1), 1540256.
- [17] Peraturan Bupati Aceh Barat Daya Nomor 17 Tahun 2015 Tentang Standar Operasional Dan Prosedur Pengelolaan Barang Persediaan Dilingkungan Pemerintah Kabupaten Aceh Barat Daya.
- [18] Peraturan Bupati Aceh Barat Daya Nomor 53 Tahun 2017 Tentang Penggunaan Kendaraan Dinas Dilingkungan Pemerintah Kabupaten Aceh Barat Daya
- [19] Permendagri No. 19 Tahun 2016 Tentang Pedoman Pengelolaan Barang Milik Daerah
- [20] Purba, R. B. (2019). Pengelolaan aset tetap daerah dalam mengoptimalkan pemanfaatan aset daerah. *Jurnal Akuntansi Bisnis dan Publik*, 9(2), 152-164.
- [21] Rahmayadi, A., & Adli, A. (2023). The Influence of Utilizing Regional Property and Assets Management BLUD Implementation on Regional Genuine Income and Its Implications for Security and Maintenance of Regional Property (Survey on the DKI Jakarta Provincial Asset Management Agency). *Dinasti International Journal of Digital Business Management*, 4(3), 530-546.
- [22] Samy, M., Odemilin, G., & Bampton, R. (2010). Corporate social responsibility: a strategy for sustainable business success. An analysis of 20 selected British companies. *Corporate Governance: The international journal of business in society*, 10(2), 203-217.
- [23] Sofyani, H., Atmaja, R., & Rezki, S. B. (2019). Success factors of village-owned enterprises (BUMDes) performance in indonesia: An exploratory study. *Journal of Accounting and Investment*, 20(2), 44-58.
- [24] Sondakh, B. Y., Sabijono, H., & Mawikere, L. (2017). Analisis Pengelolaan Barang Milik Daerah (Studi Kasus Pada Badan Pengelola Keuangan dan Aset Daerah Kabupaten Minahasa Selatan). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 5(2).

- [25] Suwanda, D. (2015). Factors affecting quality of local government financial statements to get unqualified opinion (WTP) of audit board of the Republic of Indonesia (BPK). *Research Journal of Finance and Accounting*, 6(4), 139-157.
- [26] Vosloban, R. I. (2012). The Influence of the Employee's Performance on the company's growth-a managerial perspective. *Procedia economics and finance*, 3, 660-665.

