

# Analysis of the Effectiveness of Internal Control Roles Over Fixed Assets at the District Office of Medan Labuhan, North Sumatra

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**867**

Submitted:  
12 JUNE 2023

Accepted:  
21 NOVEMBER 2023

## **ABSTRACT**

*This research aims to assess the effectiveness of the internal control system governing fixed assets at the Medan Labuhan District Office, identifying challenges, causes of ineffectiveness, and proposing strategies for improvement. The study employs a descriptive research approach and utilizes Nvivo+11 software for comprehensive analysis. Data are gathered through document analysis, interviews, and a review of Standard Operating Procedures (SOP) to evaluate the internal control system for fixed assets. The findings reveal that the internal control system at the Medan Labuhan District Office faces challenges, including inadequate communication on asset maintenance and negligence in financial record-keeping during asset transactions. These issues have led to operational inefficiencies and disputes, deviating from SOP. This study recommends solutions to prioritize communication regarding asset maintenance to enhance awareness and accountability. Additionally, it suggests implementing immediate and accurate recording practices to prevent disputes and discrepancies in financial documentation.*

**Keywords:** *Effectiveness, Internal Control System, Fixed assets*

## **ABSTRAK**

**JIMKES**

Jurnal Ilmiah Manajemen  
Kesatuan  
Vol. 11 No. 3, 2023  
pp. 867-876  
STIE Kesatuan  
ISSN 2337 – 7860

*Penelitian ini bertujuan untuk menilai efektivitas sistem pengendalian internal yang mengatur aset tetap di Kantor Kecamatan Medan Labuhan, mengidentifikasi tantangan, penyebab ketidakefektifan, dan mengusulkan strategi perbaikan. Studi ini menggunakan pendekatan penelitian deskriptif dan memanfaatkan perangkat lunak Nvivo+11 untuk analisis komprehensif. Data dikumpulkan melalui analisis dokumen, wawancara, dan tinjauan Prosedur Operasional Standar (SOP) untuk mengevaluasi sistem pengendalian internal untuk aset tetap. Temuan menunjukkan bahwa sistem pengendalian internal di Kantor Kecamatan Medan Labuhan menghadapi tantangan, termasuk komunikasi yang tidak memadai mengenai pemeliharaan aset dan kelalaian dalam pencatatan keuangan selama transaksi aset. Masalah ini telah menyebabkan ketidakefisienan operasional dan perselisihan, menyimpang dari SOP. Penelitian ini merekomendasikan solusi untuk memprioritaskan komunikasi mengenai pemeliharaan aset guna meningkatkan kesadaran dan pertanggungjawaban. Selain itu, disarankan untuk menerapkan praktik pencatatan yang segera dan akurat guna mencegah perselisihan dan ketidaksesuaian dalam dokumentasi keuangan.*

**Kata kunci:** Efektivitas, Sistem pengendalian internal, Aset tetap

## INTRODUCTION

Assets are possessions owned by companies and government agencies, divided into two types: fixed assets and non-fixed assets. Fixed assets are assets used to generate income over a period exceeding one year. In government institutions, such as the Labuhan Deli Sub-District office, tangible fixed assets include physical items like buildings, vehicles, land, and office facilities. Intangible assets, without physical form, bring future benefits, such as copyrights, patents, and trademarks. Fixed assets, whether tangible or intangible, are vital for government institutions and are crucial for generating income.

Fixed assets, as defined by the KBBI (Great Dictionary of the Indonesian Language), represent exchange value, capital, or wealth. According to Government Regulation No. 71 of 2010, assets are economic resources owned and controlled by the government, expected to be obtained in the future for the benefit of both the government institution and the public, measurable in monetary units. In government institutions, assets are considered State-Owned Assets (BMN) or Regional-Owned Assets (BMD), requiring accountability, proper management, and meticulous handling.

Internal asset management is a discipline focusing on wealth or assets. This field guides planning processes, asset maintenance, and the disposal or transfer of inappropriate assets. Asset maintenance includes activities like maintaining office vehicles. Internal asset management plays a crucial role in government institutions, such as sub-district offices, as it helps manage state or regional assets, preventing disputes and fraud. This involves both financial and non-financial aspects. A previous study by Kolinug et al. (2015) on the Analysis of Fixed Asset Management at the Tomohon City Regional Financial and Asset Management Revenue Service, highlighted that asset utilization should align with the plans and needs of each Regional Working Unit (SKPD), and the benefit derived from these assets should serve the local government's interests effectively.

Based on observations and interviews conducted by the researcher with Mr. Indra Irawan, the Internal Asset Planning, Evaluation, and Reporting Analyst, it was revealed that the Labuhan Deli Sub-District Office in Deli Serdang Regency annually purchases fixed assets such as laptops, computers, and conducts servicing for office vehicles like cars. However, the reality is that some printers and computers are damaged due to negligence that should have been routinely addressed. Regular servicing or maintenance should occur every month for fixed assets owned by the Labuhan Deli Sub-District Office to ensure their upkeep. However, employees assigned to manage internal fixed assets do not execute this properly and perform asset maintenance only once a year. For example, vehicles like cars should undergo regular servicing every 3 or 6 months, following the Standard Operational Procedures stated at the Labuhan Deli Sub-District Office. Yet,

some printer damages occur due to slow handling or servicing, and seeking assistance takes months before servicing or repairs are carried out, thereby increasing the office's expenses. Similarly, other fixed assets like computers, CCTV, photocopy machines, and air conditioners often face issues, but immediate efforts are not made to address and maintain them. The matters related to the internal control system of fixed assets are outlined in the Standard Operational Procedure (SOP) established by the Labuhan Deli Sub-District Office. However, despite these procedures, internal parties at the sub-district office fail to evaluate the effectiveness of the internal control system for fixed assets that is running inefficiently. The ineffectiveness of the internal control system for fixed assets is evident in the failure to achieve the objectives outlined in the Standard Operational Procedure (SOP) and the established rules, as explained above. Maintenance for other fixed assets like photocopy machines and air conditioners should ideally occur only once or even twice a year. Consequently, several air conditioner units malfunction without immediate repairs, leading to the premature damage of many fixed assets. Mr. Indra Irawan, in his role as the Internal Fixed Asset Planning, Evaluation, and Reporting Analyst, admitted to having minimal information and knowledge about the importance of maintaining and preserving the fixed assets of the sub-district office. He also lacks knowledge about how to manage and record fixed assets properly. However, in the Standard Operational Procedure (SOP), it is expected that human resources managing internal fixed assets should be capable of recording and supervising these assets. According to Behera et al. (2022) and Verhelst et al. (2020), effectiveness is the achievement of goals within an organization, signifying that if the goals are met, the organization is deemed effective. The authority system and recording procedures for internal fixed assets are not supported and are still not running effectively. Based on observations and interview results with Mr. Agus Salim Hutabarat, the Head of the Financial and Program Sub-Section, there have been disputes over the pricing of bonds when purchasing fixed assets such as laptops and computers. Then, there are also issues with the servicing of vehicles, which are fixed assets in the Labuhan Deli Sub-District Office, but these transactions are not immediately recorded in the financial administration section of the office. This could lead to fatal consequences, as receipts or invoices may be lost, damaged, or misplaced, resulting in discrepancies between what is recorded and the effectiveness of the internal control system for fixed assets in the sub-district office. Despite internal parties being aware of newly purchased assets, the absence of a bond makes it difficult for them to account for it in financial reports, undermining the effectiveness of the internal control system for fixed assets.

The problem formulation in the context of internal control of fixed assets at the Labuhan Deli Sub-District Office in Deli Serdang Regency involves questions about the effectiveness of the implemented internal control system. Additionally, potential challenges in controlling fixed assets at the Medan Labuhan Sub-District Office need to be identified. Furthermore, the research focuses on efforts that the Medan Sub-District Office can undertake to enhance the effectiveness of the internal control system for fixed assets. The objectives of this study are to conduct a thorough analysis of the effectiveness of the internal control system for fixed assets at the Medan Labuhan Sub-District Office. Additionally, the research aims to identify and analyze challenges faced in the internal control of fixed assets at the office. Furthermore, the study also aims to compile an analysis of efforts that can be made to improve the effectiveness of the internal control system for fixed assets at the Medan Labuhan Sub-District Office.

## **LITERATURE REVIEW**

Assets have many definitions according to experts with different meanings, but they still have the same purpose and essence. According to Woon et al. (2019); Zhang & Andrew (2022), an asset is an economic event that occurred in the past, controlled by an entity, and expects economic benefits to be obtained in the future. According to Government Regulation No. 24 of 2005, assets are divided into only 2 groups, namely current assets and non-current assets. According to the economic business dictionary,

non-current means not liquid or non-liquid assets. According to Government Accounting Standards (SAP), assets are resources that have potential value capable of providing economic and social benefits, controlled by the government, and measurable in monetary units, especially financial or non-financial (Indayani, 2020). Furthermore, according to Birch & Muniesa (2020); Nichita (2019), assets are resources that an organization controls as a result of past events, such as creating or purchasing, and expects to have economic benefits in the future (cash flow and other assets). According to the International Accounting Standards Committee (IASC), assets are resources that have potential and are controlled by a company as a result of events and expect economic benefits in the future. From the various definitions of assets by experts and institutions, it can be concluded that assets are properties expected to be obtained in the future with economic value and benefits.

The classification of Fixed Assets according to Government Accounting Standards Statement Number 07 or PSAK 07 based on their functions can be grouped as follows: First, land, acquired with the intention of being used and in a ready-to-use condition for government operational activities. Second, buildings and structures, having a similar definition to land, acquired for use and in a ready-to-use condition for government operational activities. Third, equipment and machinery, including motor vehicles, electronic equipment, office inventory, and others that are ready for use, with a lifespan of more than 12 months. Fourth, roads, irrigation, and networks, in a ready-to-use condition, built by the government and owned by the government. Fifth, Other Fixed Assets, involving government operational activities acquired and utilized, and in a ready-to-use condition; other fixed assets are not included in the above groups.

The internal asset cycle, according to Sugiyama (2013), encompasses several crucial stages. First, the planning stage, where thorough planning is necessary before managing assets. Second, the asset acquisition stage, following the realization of asset management planning, the next step is to acquire and purchase assets according to the company's needs. Third, the asset inventory stage, where the company is required to conduct inventory and record it in legal audit services, especially regarding assets. Fourth, the asset management stage, where internal assets assist the company by promoting efforts to develop business and manage assets effectively. Fifth, the renewal or disposal stage, where asset owners need to evaluate the feasibility of their assets; if no longer profitable, the asset owner needs to dispose of or sell it and replace it with newer and more efficient assets. These stages form a complex but critical internal asset cycle for optimizing company asset management.

Internal asset measurement indicators, as outlined by Fitriana & Hoesada (2019), can be identified through the stages of bookkeeping, inventory, and reporting. First, in the bookkeeping stage, the process of recording cash flow, purchases, and asset depreciation in the Labuhan Deli District Office, Deli Serdang Regency, must comply with PSAP No. 07 Paragraph 4 provisions. Second, in the inventory stage, the identification and inventory activities of assets in the office must be conducted without engineering, be objective, and comply with PSAP No. 07 Paragraph 4 provisions to obtain accurate and complete information. Finally, in the reporting stage, the reporting process of fixed assets, which have a useful life of 12 months according to PSAP No. 07 Paragraph 4, involves the preparation or recording based on data from the previous year. By executing these three stages according to standards, the Labuhan Deli District Office is expected to have reliable internal asset measurement indicators in line with applicable accounting principles.

The Internal Asset Control System involves several elements, including organization, authorization and recording procedures, healthy practices, and employee competence. First, in the organizational structure aspect, attention is needed to how the organization is structured and how asset-related responsibilities are delegated at various levels. Second, the authorization and recording procedures become crucial elements in ensuring that each asset transaction is recorded correctly and in accordance with accounting standards. Third, healthy practices include policies and actions that support effective asset management, including routine maintenance, monitoring, and reporting. Finally,

employee competence is a crucial factor, where skilled and trained employees can positively contribute to the effectiveness of the internal asset control system. By understanding and optimizing these elements, organizations can build a robust and efficient internal asset control system.

According to Megawaty et al. (2022), indicators to measure organizational effectiveness involve several aspects. First, the ability to adapt is a key factor, considering the limitations of human abilities in various aspects. Cooperation among individuals is key to achieving needs fulfillment. Adaptability and openness in adapting can contribute to achieving organizational goals. Second, work performance becomes another indicator, measured through the results achieved by an individual in performing their tasks. Work performance includes skills, experience, earnestness, and time used to complete tasks with quality and according to objectives. Finally, job satisfaction is also considered an indicator of effectiveness, reflecting a positive emotional attitude and love for the job (Beuren et al., 2022; Goetz & Wald, 2022; Sabuhari et al., 2020). Overall, these three indicators form essential aspects that can measure and evaluate the effectiveness of an organization.

## **METHODS**

### **Research Methods**

The qualitative approach uses various formats, one of which is descriptive research. The format of descriptive research aims to provide a comprehensive overview of the qualitative approach. The qualitative approach aims to explain perspectives that occur in the environment around the researcher's research site. Because qualitative approach using descriptive research helps the researcher process data by presenting it not with hypotheses but by explaining it comparatively and correlatively. The qualitative approach is very suitable for researchers conducting field research. According to Khoa et al. (2023), qualitative research is a natural method where the research is conducted by understanding the phenomena of what happens in the researcher's location in every movement, such as behavior, and describing it in words and language. The reason the researcher chose this qualitative research is that qualitative research is more directed towards social phenomena from the perspective of individuals, groups, organizations systematically. Therefore, the researcher goes directly to the field to ensure the occurrence of phenomena to find out and prove the truth of the problems formulated in the research questions, and to gain additional knowledge related to data from the researcher's location, namely the Labuhan Deli District Office in Deli Serdang Regency.

### **Research Procedure**

This research procedure involves several stages. The initial stage is determining the topic, followed by formulating the research problem as the second step. The third stage involves literature review, where the researcher details information from journal references and previous studies relevant to the research topic. Next, the fourth stage is data collection, where the researcher uses a qualitative approach to gather data from literature studies, interviews, documentation, and observations at the research location. Literature studies are conducted by obtaining data from journal references and previous research to support the study. The use of interviews, documentation, and observations is carried out using on-site research methods, including direct interaction between the researcher and the informant and observing phenomena in the research environment. Subsequently, the fifth stage is data analysis, where the researcher uses the NVivo application to manage qualitative data. NVivo enables text and image-based analysis, facilitating the processing of varied data, including interviews, documentation, and observations. The advantages of NVivo include the ability to generate graphs and diagrams and support researchers in finding errors or invalid results. The overall procedure is expected to provide a comprehensive understanding of the researched aspects.

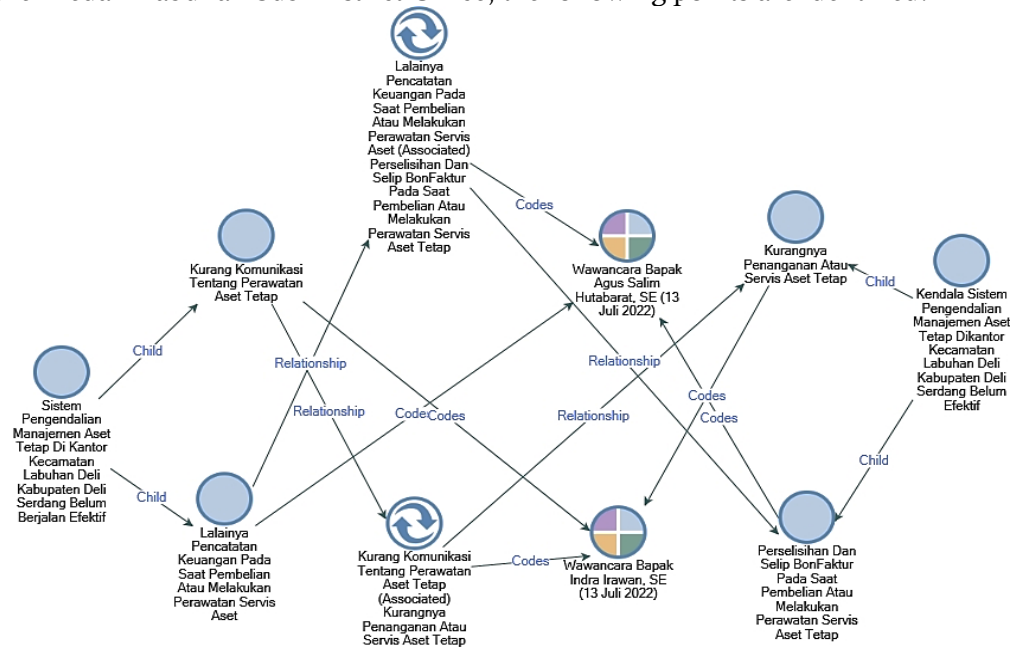
## RESULTS AND DISCUSSION

### Internal Control System Over Fixed Assets at the Medan Labuhan Sub-District Office

The control of an organization by a business unit consists of policies and procedures created to provide adequate assurance that objectives can be achieved. Policies are guidelines created internally to achieve goals. A policy is a general guideline for decision-making, while procedures are steps that must be taken and observed in implementing a policy. The implementation of these policies and procedures is expected to achieve the company's goals.

In a company, internal control is intended to minimize errors and deviations caused by human factors, whether intentional or not. This internal control not only involves examining records but also includes an assessment of various operational functions in a company. Therefore, internal controls are needed to assist internal parties in controlling the company.

The data analysis technique used in this research is the NVivo qualitative data technique. From the research results regarding the internal control system to be effective at the Medan Labuhan Sub-District Office, the following points are identified:



Source: Research Result

Figure 1. The internal control system over fixed assets at the Labuhan Deli Sub-District Office in Deli Serdang Regency has not been running effectively

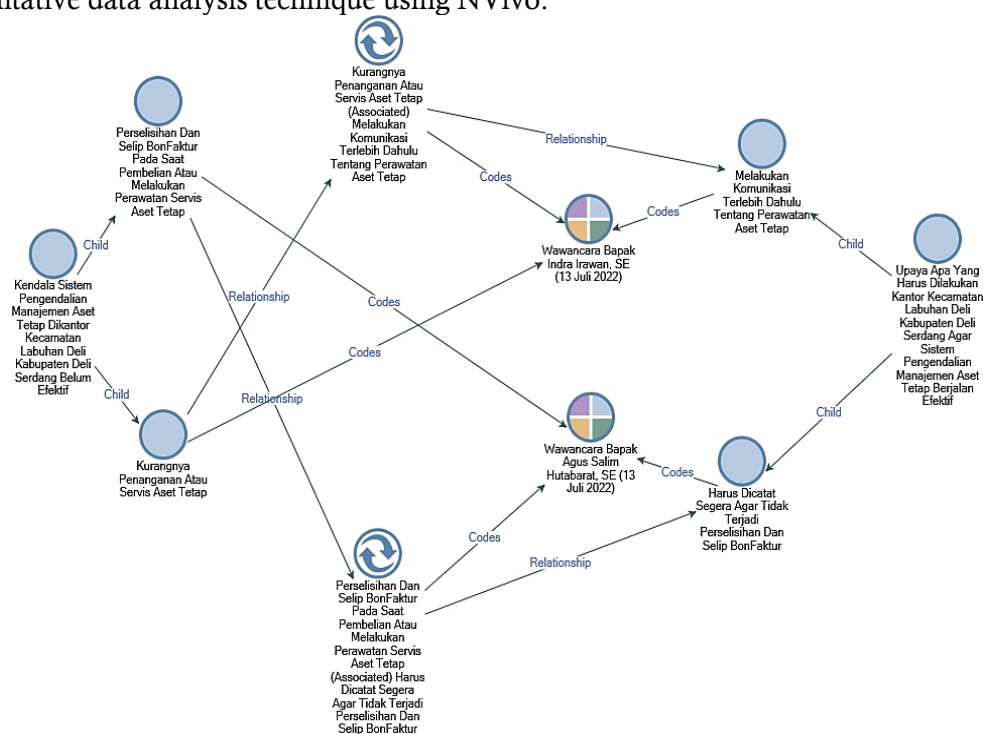
From the analysis using the NVivo application, it is evident that several factors contribute to the ineffectiveness of the internal control system over fixed assets at the Medan Labuhan Sub-District Office. One of the main factors is the lack of communication regarding the maintenance of fixed assets. Although the Labuhan Deli Sub-District Office in Deli Serdang Regency should conduct asset servicing every 3-6 months, in practice, the internal team performs asset servicing only once a year or even less. This is not in line with the established Standard Operational Procedure (SOP). Mr. Indra Irawan, SE, the Analysis Planning Evaluation and Reporting of Internal Asset, stated that the lack of information and guidance on how to maintain fixed assets is a constraint, especially due to inadequate communication with Mr. Irsal Wahidin, SE, the previous internal party. The ineffectiveness of the internal asset control system is evident from the lack of understanding and implementation of asset maintenance in accordance with SOP.

The second factor is the occurrence of disputes in financial records and the slipping of invoices/receipts during the purchase and maintenance of fixed assets. This dispute arises

from the finance department's habit of recording only at the beginning of the month, without recording the actual purchase and maintenance of assets at the time. Mr. Agus Salim Hutabarat, SE, as the head of the finance and program sub-section, acknowledges the existence of disputes between the recording and the Financial Report at the beginning of the month. This constraint not only affects financial recording but also impacts the ineffectiveness of the internal asset control system at the Labuhan Deli Sub-District Office in Deli Serdang Regency.

### Challenges Faced by the Internal Control System Over Fixed Assets at the Medan Labuhan Sub-District Office

According to Alhawari et al. (2021), effectiveness is the utilization of resources and infrastructure in a specified quantity that is consciously determined beforehand to produce a certain amount of work on time. According to Lucianetti et al. (2019), effectiveness is doing something accurately, on time, objectively, and comprehensively in accordance with the organization's goals. The data analysis technique used in this research is the qualitative data analysis technique using NVivo.



Source: Research Result

**Figure 2.** The Obstacles in the Ineffectiveness of the Internal Control System over Fixed Assets at the Office of Labuhan Deli District, Deli Serdang Regency

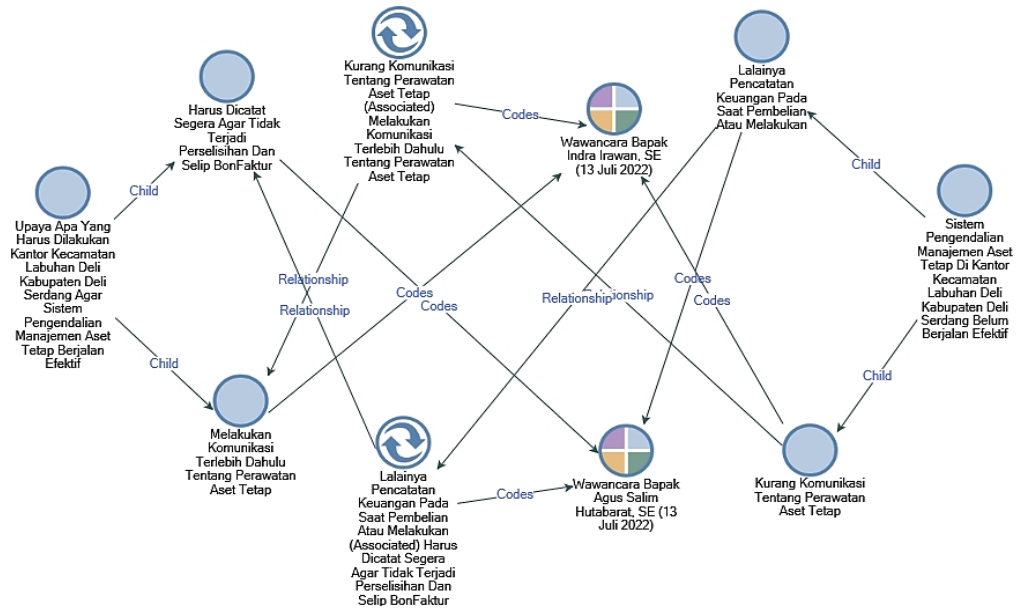
Based on the analysis using the NVivo application, it is evident that there are several factors influencing the obstacles to the ineffectiveness of the internal control system over fixed assets at the Office of Labuhan Deli District, Deli Serdang Regency. The first factor is the lack of handling or maintenance of fixed assets. Even though the Internal Asset Standard Operating Procedure (SOP) mandates regular handling or maintenance of fixed assets every 3-6 months, the internal parties are not executing it properly. As a result, fixed assets such as printers, laptops, computers, air conditioners (AC), CCTV, and photocopy machines experience damage, leading to excessive expenditures. The process of handling and maintaining assets in the District Office is not effective because it does not comply with the established SOP.

The second factor is the occurrence of disputes in financial recording and the slipping of invoices/receipts during the purchase and maintenance of fixed assets. This dispute arises from the habit of the financial department only recording at the beginning of the month, without recording asset purchases and maintenance at the time they occur. Mr.

Agus Salim Hutabarat, SE, Head of the Finance and Program Subdivision, acknowledges that this constraint often occurs at the beginning of the month, causing disputes between what is recorded and what is found in the Financial Report. This issue also affects the ineffectiveness of the internal asset control system at the Office of Labuhan Deli District, Deli Serdang Regency.

**Efforts that must be undertaken by the Office of Medan Labuhan Sub-District in the Internal Control System Over Fixed Assets**

The data analysis technique employed in this research is the qualitative data analysis technique using NVivo. From the research findings regarding the efforts that the Labuhan Deli Sub-District Office, Deli Serdang District, should undertake to ensure the effectiveness of the internal control system over fixed assets, the following are the key points:



Source: Research Result

Figure 3. Efforts must be made by the Labuhan Deli District Office, Deli Serdang Regency so that the internal control system for fixed assets can run effectively

The results of the analysis using the NVivo application indicate the factors influencing the efforts that need to be undertaken by the Labuhan Deli Sub-District Office, Deli Serdang District, to ensure the effectiveness of the internal control system over fixed assets. Firstly, it is found that it is crucial to initiate communication regarding asset maintenance. The analysis from Mr. Indra Irawan, SE, Internal Asset Planning, Evaluation, and Reporting Analyst, indicates a lack of information and knowledge about asset management as a hindrance. Therefore, it is recommended to establish communication with the previous party, such as Mr. Irsal Wahidin, SE, to obtain guidance and ensure that fixed asset maintenance aligns with the Standard Operating Procedures at the Sub-District Office.

Furthermore, the second factor identified is the need for immediate recording to prevent financial recording disputes and slip-ups in invoices/receipts. Based on Regulation No. 19 of 2016 Article 474 to 479, the administrative process is divided into three parts: bookkeeping, inventory, and reporting. According to Mr. Agus Salim Hutabarat, SE, Head of the Finance and Program Sub-Division, disputes often arise in financial record-keeping during asset procurement. Therefore, it is crucial to record it promptly to prevent financial recording disputes and slip-ups in invoices/receipts. The finance department needs to fulfill its duties by promptly recording asset purchases and maintenance to ensure smooth administrative processes without obstacles.

## CONCLUSION

Based on the findings of this research, it can be concluded that the internal control system for fixed assets at the Labuhan Deli Sub-District Office in Deli Serdang District is not operating effectively. Factors contributing to this ineffectiveness include a lack of communication regarding the maintenance of fixed assets and inadequate handling or maintenance of fixed assets. There is a discrepancy with the established Standard Operating Procedures (SOP), such as the frequency of asset maintenance, which should be conducted every 3-6 months but, in reality, is done only once a year or even less. Another constraint is the occurrence of disputes and discrepancies in invoices/receipts during the procurement and maintenance of assets, impacting financial recording and inconsistency with financial reports.

Efforts to enhance the effectiveness of the internal control system for fixed assets at the office involve concrete steps. First, it is necessary to initiate communication with the previous party, such as Mr. Irsal Wahidin, S.E., to understand asset maintenance procedures. Second, it is crucial to promptly record asset purchases and maintenance to prevent disputes and discrepancies in invoices/receipts that often occur. With the implementation of these measures, it is expected that the Labuhan Deli Sub-District Office in Deli Serdang District can improve the effectiveness of its internal control system for fixed assets.

Based on the above conclusions, the researcher recommends the Labuhan Deli Sub-District Office to enhance its internal control system for fixed assets. First, the office should pay more attention and ensure that its internal control system for fixed assets operates effectively. This step can help prevent disputes over financial record-keeping, which has been a constraint at the Labuhan Deli Sub-District Office in Deli Serdang District. Second, efforts should be made to improve communication and provide information to new employees about the procedures for maintaining fixed assets in the office. This can be achieved by providing training or clear guidelines on the proper care of fixed assets following the applicable Standard Operating Procedures (SOP). Thus, it is anticipated that the Labuhan Deli Sub-District Office can optimize the effectiveness of its internal control system for fixed assets.

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