

FACTOR ANALYSIS ON THE EFFECTIVENESS OF MANAGEMENT OF STATE AND REGIONAL PROPERTY

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Abstract

The main objective of this study is to examine factors affecting the effectiveness of state and regional property management. This is a descriptive study that discusses the effectiveness of state and regional property management through a factor analysis. The data for this study were gathered through a survey of the literature. The factor analysis of this research data identifies five categories of factors: security and maintenance of state property, planning and administration of state property, use of state property, and technical guidance for state property. While the planning factor - purchase of BMD - is prominent in the management of regional property, the usage factor - utilization of BMD - is also significant. This is because planning is critical for facilitating the control and supervision processes. Meanwhile, utilization and use might be considered effective if they are accompanied by proper management and periodic maintenance.

Keywords: *Management, State Property, Regional Property*

1. INTRODUCTION

Since the implementation of Law Number 22 of 1999, which was modified by Law 32 of 2004, covering Regional Government, Regional Governments have undergone fundamental changes in governance relationships, as well as significant changes in regional financial management (Syarifudin & Herlina, 2009). Regional financial management performance has a direct impact on regional autonomy success and significantly contributes to efforts to achieve good governance.

In keeping with its aspirations to achieve regional autonomy and good governance, it must put a priority on financial accountability at the regional level. Accountability is a term that refers to the process through which local governments are held accountable for their success or failure to perform their responsibilities. In the context of government bureaucracy, accountability refers to a government agency's obligation to account for its success or failure in carrying out its objective. The management of an organization is said to be accountable if, in carrying out its activities, it has established the appropriate objectives, developed the standards necessary to accomplish those objectives, implemented the use of those standards, and developed organizational standards and operations in an effective and efficient manner (Darise, 2009).

Fixed assets, or regional property, are a critical strategic component of regional financial management. Regional fixed assets typically have the highest value when compared to other accounts in the financial statements. The existence of fixed assets has a significant impact on the smooth operation of government and development. As a consequence, the internal control system for regional fixed asset management/management must be dependable in order to prevent deviations that could jeopardize regional finances. While fixed

assets/regional property play a critical role in government administration, implementing regional property management is not easy. There are frequently a variety of regional asset issues. This is demonstrated by the numerous exceptions to the fair valuation of local government assets in the BPK-RI's (Financial Audit Board of the Republic of Indonesia) opinion on local government financial reports. This condition suggests that local governments are having difficulty managing their assets, as evidenced by the BPK's audit report (LHP), which identifies asset management shortcomings.

Regional property is managed according to functional principles, legal certainty, openness and transparency, efficiency, accountability, and value certainty. The business of managing regional property accurately and responsibly demands a high level of dedication from all levels, from the Regional Work Units (SKPD) to the regional head, in order to account for all regional property assets, both physically and in terms of reporting administration (Hartanto, 2019)

Today, there are numerous issues concerning the management of State Property (BMN). The issues at stake include amendments to several laws and regulations pertaining to State Property, including Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on State Treasury, Government Regulation Number 6 of 2006 on State Property Management/Region, Regulation of the Minister of Finance Number 120/PMK.06/2007 on State Property Administration, and Regulation of the Minister of Finance Number 96/PMK.06/2007 on State Property Administration. However, there are several distinguishing characteristics of these legal products, namely establishing a legal framework for state financial administration and maintaining a strong separation between holders of administrative authority and holders of treasury authority.

Despite the government's significance of asset management and the magnitude of state expenditure on asset management, it has become crucial for the government to manage state assets/goods professionally and effectively, prioritizing economic aspects to ensure that expenditures are on target, appropriate for use, proper application, and compliant with applicable laws and regulations.

According to Wonggow et al. (2014), with the study entitle "Study on Management of Regional Property in Manado City Government according to PERMENDAGRI No.17 of 2007". The results showed that the management of regional property at the BPK-BMD of Manado City had been carried out well based on Permendagri No.17 of 2007, only that there were a few procedures that have not been fully implemented, such as in terms of inefficient time in submitting Unit of Goods Requirement Plan (RKBU) and Unit of Goods Requirement Maintenance Plan (RKPBU), as well as negligence in the Receipt and Distribution of Goods.

Moreover, Mulalinda & Tangkuman (2014), with the study entitle "Effectiveness of Implementation of Fixed Asset Accounting Systems and Procedures at the Regional Revenue, Financial and Asset Management Office of SITARO Regency. The results showed that the system and procedures for accounting for fixed assets at the Revenue, Financial Management and Regional Assets (PPKAD) Office in SITARO district had not been implemented effectively and properly. Furthermore, Piri (2016), with the study entitle "Analysis of the Effectiveness of Management of Regional Property in the Integrated Licensing Service Office of North Sulawesi Province" obtained the results that the management of Regional Property in Integrated Licensing Service Office (KP2T) has not

been carried out effectively, because KP2T does not carry out the entire system and procedure contained in Permendagri No. 17 of 2007. Systems and procedures that have not been implemented include the inability to provide storage space for regional property that has been received, the failure to conduct an assessment of regional property because the utilization of regionally owned goods has not been enforced, and the failure to transfer goods that have been deleted from the system.

2. RESEARCH METHOD

This study is a descriptive study that describes the factor analysis of the effectiveness of the management of state property and regional property. The data in this study were collected through a literature review. Literature study is a method used to collect data or sources related to the topic raised in a study. Literature studies can be obtained from various sources of journals, books and documentation. The focus of this research is on the effectiveness of the management of state property and regional property.

3. RESULT AND DISCUSSION

Table 1 Factors Concerning the Effectiveness of State and Regional Property Management

Var	Variable Name	Operational definition
X1	Stock Opname	Inspections are carried out regularly, namely every semester
X2	SBU (Business Entity Certificate)	Cost Benchmark for Budgeting Regional Property
X3	Price	The unit of value assigned to Regional Property in accordance with the standard
X4	Qualifications	Personnel or staff who already have a procurement certificate
X5	Procurement of goods	Efficiency, Effectiveness, transparent, open, fair and accountable
X6	LPSE	Electronic auction system
X7	Asset Usage	Assets used are in accordance with their designation.
X8	Item Manager	The authorized and responsible official establishes policies and guidelines and carries out Regional Property Management
X9	Rent	Utilization of Regional Property by other parties within a certain period of time
X10	Borrow-to-use SOP	The procedure used to borrow and use Property Area
X11	Ownership	Regional Property Ownership Status
X12	KIB	Item Inventory Card owned
X13	Warehouse	Regional Property Storage Area
X14	Maintenance	Efforts to prevent damage to Regional Property
X15	Maintenance List	Details of assets that have been maintained
X16	Report	The work unit always conveys the results of maintenance periodically to the Authorized Goods User
X17	Case Resolution SOP	Procedures for handling cases related to loss, seizure of state property

X18	KPKNL	Regional Property Appraisal Team
X19	Depreciation	Depreciation or impairment
X20	Utilization	Use of Regional Property in accordance with its designation
X21	Removal	Assets that have been removed from the list of goods
X22	Decree	Legal basis for use and disposal of assets
X23	SOP of Removal	The procedure used for the process of deleting regional property
X24	Deletion Approval	Approval from DJKN on the proposed asset/goods to be removed
X25	Auction	Assets/goods to be auctioned
X26	Inventory	List of all the facilities that exist throughout the section, including the building and its contents
X27	Registration	Asset recording into the application with details
X28	Item Classification	Asset recording according to the category of each registered asset
X29	Reporting	The Power of Goods User compiles reports on a scaled and tiered basis
X30	Technical guidance (Bimtek)	Regional Property Managers regularly attend Regional Property Training
X31	Monev	Monitoring and Evaluation of asset management in each work unit

State Property in accordance with Government Regulation Number 6 of 2005 which has been amended by Government Regulation Number 38 of 2008 the scope of management of state property covers 10 (ten) cycles while the management of Regional Property has twelve elements in the Regulation of the Minister of Home Affairs Number 19 of 2016, which can be seen in the following sub.

a. Needs Planning and Budgeting

Planning for state/regional property needs must be able to connect the availability of commodities as a consequence of previous procurement with current conditions as a basis for future actions aimed at improving state/regional property management efficiency and effectiveness. State/regional property needs are planned for in the work plan and budget of the state/regional ministry/institution/work unit, taking current state/regional property into account. Planning for state/regional property requirements. State/regional property planning is guided by three standards: products standards, demand standards, and price standards. (Source: PP Number 38 of 2008 concerning Amendments to PP 6 of 2005 concerning Management of State and Regional Property)

Planning for regional property needs is prepared by taking into account the needs for implementing the duties and functions of the SKPD and the availability of existing regional property. Planning for regional property needs is carried out every year after the SKPD work plan (*renja*) is determined. Planning for regional property needs is guided by goods standards, demand standards, and/or price standards. Planning for regional property needs includes:

- 1) Planning for the procurement of regional property.
- 2) Planning for the maintenance of regional property.

- 3) Planning for the use of regional property.
- 4) Planning for the transfer of regional property.
- 5) Planning for the elimination of regional property.

b. Procurement

Procurement of state property is a process of procurement of goods/services financed by the State Revenue and Expenditure Budget (APBN)/Regional Revenue and Expenditure Budget (APBD), both carried out self-managed and by providers of goods/services. The purpose of the implementation of the procurement of state-owned goods is to obtain goods or services at an accountable price, appropriate quantity and quality and timely procurement. The process of procurement of state property is carried out based on the principles of efficiency, effectiveness, transparency and openness, competition, fairness or non-discrimination and accountability.

Procurement of regional property is carried out based on the principles of efficiency, effectiveness, transparency and openness, competition, fairness and accountability. The user of the goods is obliged to submit a report on the results of the procurement of regionally owned goods to the Governor/Regent/Mayor through the regional property manager to determine the status of their use. The report on the results of the procurement of regional property consists of reports on the results of monthly, semi-annual and annual procurements (Mardiasmo, 2012)

c. Use

State/regional property may be used for the purpose of implementing the main tasks and functions of state ministries/institutions/regional work units, to be operated by other parties in the context of carrying out public services in accordance with the main tasks and functions of state ministries/institutions/regional work units assigned to them. concerned. The status of the use of goods is determined by the following provisions: (a) state property by the goods manager; (b) regional property by the governor/regent/mayor.

State/regional property may be used for the purpose of carrying out the main tasks and functions of state ministries/institutions/regional work units, to be operated by other parties in the context of carrying out public services in accordance with the main tasks and functions of state ministries/institutions/regional work units assigned to them who concerned.

The Governor/Regent/Mayor shall determine the status of the use of regional property. The Governor/Regent/Mayor may delegate the determination of the status of the use of regional property other than land and/or buildings with the condition that the regional property does not have proof of ownership or with a certain value. Determination of the status of the use of regional property is carried out on an annual basis. The use of regional property includes:

- 1) Determination of the status of the use of regional property.
- 2) Transfer of the status of the use of regional property.
- 3) Temporary use of regional property.
- 4) Determination of the status of the use of regional property to be operated by other parties.

d. Utilization

Utilization of the utilization of state property that is not used in accordance with the main tasks and functions of the ministry/institution/work unit in the form of rental, borrow-to-use, cooperation in the use of construction, handover/build, and handover and does not change ownership status. Utilization of state/regional property is carried out based on technical considerations by taking into account the interests of the state/region and the public interest. The purpose of utilizing state property is to optimize the use of regional property in order to encourage an increase in state revenues. Utilization of state property is carried out through various forms of utilization, namely lease, borrow-use, lease, borrow-use, use cooperation, build-to-handover, and build-up to hand-over.

The utilization of regional property is carried out by the property manager with the approval of the Governor/Regent/Mayor for regionally owned goods which are under the control of the goods manager and the goods user with the approval of the goods manager for regionally owned goods in the form of part of the land and/or buildings that are still used by the goods user, and other than land and/or buildings. Utilization of regional property can be carried out as long as it does not interfere with the implementation of the duties and functions of regional government administration.

The cost of maintaining and securing regional property as well as implementation costs that are the object of utilization shall be borne by the utilization partner. Regional income from the use of regional property is regional revenue that must be fully deposited into the regional general treasury account.

Regional property that is the object of utilization is prohibited from being pledged or pledged. Regional property which is the object of regional retribution cannot be imposed as the object of utilization of regional property. The forms of utilization of regional property are in the form of:

1) Rent

Regional property that can be rented are:

- a) Land and/or buildings that have been handed over by the user of the goods to the Governor/Regent/Mayor.
- b) Part of the land and/or buildings that are still used by the user of the goods.
- c) Apart from land and/or buildings.

2) Lease

The borrowing and use of blood belongings is carried out between the central government and regional governments or between regional governments in the framework of government administration. Borrow-to-use objects include regional property in the form of part or all of land and/or buildings and other than land and/or buildings that are different from the manager of the goods/goods user.

3) KSP (Utilization Cooperation)

KSP for regional property is carried out if there is not available or insufficient funds are available in the APBD to meet the operational, maintenance, and/or repair costs required for the property belonging to the region being cooperated. KSP partners are determined through tender, except for special regional property, which can be directly appointed. Parties who can become KSP partners for blood goods include:

- a) State-owned enterprises
- b) Regional owned enterprises

- c) Private, except individuals.
- 4) BGS (Goods for Delivery) or BSG (Goods for Delivery)
The party that can do BGS/BSG is the goods manager. Parties that can become BGS/BSG partners include: state-owned enterprises, regionally-owned enterprises, private entities except individuals, and/or other legal entities.
BGS/BSG objects include:
 - a) Regional property in the form of land that is in the management of goods.
 - b) Regional property in the form of land is with the user of the goods.
- 5) KSPI (Cooperation for Infrastructure Provision) KSPI objects for regional property include:
 - a) Land and/or buildings.
 - b) Some of the land and/or buildings are still in use.
 - c) Apart from land and/or buildings.

e. Security and maintenance of regional and state property

The following items are included in the security and maintenance of regional and state property:

- 1) Physical security
Physical security on land is carried out by installing land location signs by building boundary fences, installing land ownership signs, and carrying out security television (CCTV), and provide security units. Physical security of official vehicles is carried out on individual official vehicles, official vehicles, and operational service vehicles.
- 2) Administration security
Administrative security on land is carried out by collecting, recording, storing, and administering proof of land ownership documents in an orderly and safe manner. Security of building and/or building administration by collecting, recording, storing, and administering documents in an orderly and orderly manner. This is done by collecting, recording, storing, and administering documents in an orderly and orderly manner.
- 3) Legal security
Legal security is carried out on land that does not have a certificate, land that already has a certificate but is not in the name of the government, dear. This is done by managing all motorized vehicle ownership documents, processing claims for compensation in the event of loss of a motorized official vehicle.

Goods that are maintained are regional property and/or regional property in the control of the goods manager/goods user/goods user power. Property managers, goods users, and property users are responsible for maintaining regional property under their control.

f. Evaluation

The assessment of state/regional property is carried out in the context of compiling the balance sheet of the central/regional government, utilization, and transfer of state/regional property. The determination of the value of state/regional property in the context of compiling the balance sheet of the central/regional government is carried out by referring to

Government Accounting Standards (SAP). The assessment of state property in the form of land and/or buildings in the context of utilization or transfer is carried out by a team appointed by the property manager, and may involve an independent appraiser appointed by the property manager.

The assessment of regional property is carried out in the context of preparing regional government balance sheets, utilization and transfer. The assessment of regional property in the form of land and/or buildings in the context of utilization or transfer is carried out by a government appraiser, or a public appraiser who has been appointed by the Governor/Regent/Mayor.

g. Transfer

The assessment of state/regional property is carried out in the context of compiling the balance sheet of the central/regional government, utilization, and transfer of state/regional property. The determination of the value of state/regional property in the context of compiling the balance sheet of the central/regional government is carried out by referring to Government Accounting Standards (SAP). The assessment of state property in the form of land and/or buildings in the context of utilization or transfer is carried out by a team appointed by the property manager, and may involve an independent appraiser appointed by the property manager.

Regional property that is not required for the administration of regional government duties can be transferred. The forms of transfer of regional property include sales, exchange, grants, or local government capital participation.

h. Termination

Termination of regional property is carried out if regional property cannot be used, cannot be utilized, and/or cannot be transferred and there are other reasons in accordance with the provisions of the legislation. Termination is carried out by burning, destroying, stockpiling, drowning, or in other ways with the provisions of laws and regulations.

i. Removal

The abolition of state/regional property is carried out in the event that the said state/regional property is no longer in the control of the user of the goods and/or the authority of the user of the goods. Elimination of state/regional property includes: (a) removal from the list of goods of the user and/or user's proxy; (b) removal from the list of state/regional property. The abolition of state property is carried out by issuing a decree on the abolition of the goods user after obtaining approval from the goods manager for state property. The deletion of state/regional property from the list of state/regional property is carried out in the event that the said state/regional property has changed ownership, destruction occurs or due to other reasons.

Elimination of regional property includes deletion from the list of user goods and/or the list of goods of the user's authority, deletion from the list of assets of the manager, and deletion from the list of regional property.

j. Administration

All state property is an object of administration, namely all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget (APBN) or derived from other legitimate acquisitions, which are under the control of the Proxy of the Property User/Property User and are under the management of the Property Manager. State property that has been obtained must be recorded and reported in accordance with the principles of managing state property, namely functional, legal certainty, transparency, efficiency, accountability and value certainty. Accountability for the management of state property is reflected in periodic and timely reporting of state property, starting with recording, classifying, and systematically presenting them in a set of information in accordance with the provisions. In Government Regulation No. 6/2006, this systematic process is called administration. The administration of state property includes bookkeeping, inventory and reporting of state property.

The property manager must register and record regional property under his control into the manager's list of goods according to the classification and coding of goods. Goods user/proxy of goods user must register and record regional property whose usage status is with the goods user/proxy of goods user into the list of goods user/list of goods authorized by the user according to the classification and codification of goods.

Goods users carry out an inventory of regionally owned goods at least once in five years, while inventory is carried out by goods users every year. Property managers carry out an inventory of regional property in the form of land and/or buildings that are under their control at least once every five years.

The power user of the goods must prepare a semi-annual report on the goods of the power of attorney and an annual report on the goods of the power of attorney to be submitted to the user of the goods. The goods manager must compile a semiannual management goods report and an annual management goods report.

k. Guiding, controlling, and supervising

In order to ensure the smooth implementation and ensure the orderly administration of the management of regional property in an efficient and effective manner, the following functions are needed: (1) Guidance, namely business or activity through the provision of guidelines, guidance, training, and supervision; (2) Supervision, namely efforts or activities to find out and assess the actual facts regarding the implementation of tasks and/or activities compared to the prevailing laws and regulations; (3) Control, namely efforts or activities to ensure and direct that the work carried out goes according to the predetermined plan.

The Minister conducts guidance on the management of regional property and establishes policies for the management of regional property. Supervision and control of regional property managers is carried out by goods users through monitoring and controlling and goods managers through monitoring and investigation.

l. Compensation and sanctions

Every regional loss due to negligence, misuse/violation of the law on the management of regional property is resolved through a claim for compensation in accordance with the provisions of the legislation. Any party that results in regional losses may be subject to sanctions in accordance with the provisions of the legislation.

According to Tulungen (2014), in his research concluded that the Factors Concerning the Effectiveness of State Property Management include:

1. Security and maintenance of state property which consists of the following items: Use of state-owned assets, Standard Operational Procedures (SOP) for Borrowing and Use of state-owned goods, warehouse for storage of state-owned goods, list of maintenance of state-owned goods and recording of assets has an influence on asset management.
2. State Property Planning Factors formed from Stock Taking on State Property, general cost standards for the procurement of State property, qualified and experienced personnel in the context of procurement of goods and services, the abolition of State property that has been carried out and approval of the abolition from the Directorate General State assets for the elimination of State property that is no longer suitable for use has an influence on asset management.
3. Factors of State Property Administration which are formed from the management of State property assets, registration of all State property obtained, classification of State property that has been registered, tiered reporting of State property and follow up on findings of State property management has an influence on asset management.
4. The factor for the use of state-owned goods is formed from the existence of Electronic Procurement Services (LPSE) for the procurement of goods and services, goods and services for rent as well as auctions for goods and services that are no longer used has an influence on asset management.

Meanwhile, Amieska et al. (2018) claimed that each factor that reflects the effectiveness of BMD management sequentially is (1) planning factor - BMD procurement, (2) use and utilization of BMD, in fact this is reasonable because planning is very important to do to support the control and supervision process. On the other han, the use and utilization can be said to be effective if it is also supported by good administration and periodic maintenance.

Table 2 Comparison of Goods Management in Several Countries

Country	Regulation	Contents
Brunei Darussalam	<i>Guidelines for Government Procurement Brunei Darussalam Government</i>	Government procurement activities in Brunei Darussalam are decentralized to individual ministries and departments which make their own arrangements but they must comply with financial regulations and procurement guidelines issued by the state tender council, ministry of finance. All state expenditures must comply with the 1983 financial regulations which prioritize fairness, openness, competitiveness, integrity and efficiency in the procurement of government goods/services.

Cambodia	The Law on Public Procurement Royal Kram No. NS/RKM/0112/004	Public procurement processes for procurement of goods, civil works, repairs, services, consulting services should be carried out with transparency, accountability, fairness, effectiveness, quality/equity, economy and with timeliness and to ensure that the public procurement system should be uniform throughout Cambodia. This law contains rules, methods, procedures and structures for managing and executing all public procurement transactions in Cambodia.
Laos	<i>Prime Minister Decree No. 03/PM "On Goods, Works, Maintenance, and Services" of 9 January 2004 danl Regulation No. 063/MOF of 12 March 2004</i>	The Lao government does not differentiate regulations for foreign and national business actors, all of whom have the same opportunity in implementing government tenders
Malaysia	<i>Financial Procedure Act 1957 (Revised 1972), Treasury Instruction, Government Contract Act 1949, Treasury Circular Letter and Federal Contract Circulars</i>	Procurement of goods/services by the Malaysian government with a value above RM 500.000 must go through a tender process
Myanmar	<i>The Standard Basic Assistance Agreement</i>	The UNDP Myanmar procurement unit is responsible for all international and local procurement for the country and all country programs including projects under the new country program for 2013-2015.
Philippines	<i>Revised Implementing Rules and Regulations of Republic Act No. 9814</i>	The law contains: methods, procedures and structures to manage and carry out all public procurement transactions in the Philippines. The law also clearly regulates the participation of foreign business actors in participating in government tenders. The Philippine government applies several rules for participation in these goods/services procurement activities. Foreign Business Actors may participate in goods/services procurement activities if:
Singapore	<i>Government Procurement Act Chapter 120</i>	In this law, it has been regulated which countries can participate in the procurement of goods/services

Thailand		Currently, the law regarding the procurement of goods/services by the Thai government is in the draft process. The Thai government asked UNDP for assistance in drafting a law on the procurement of goods/services. Previously in Thailand, the regulatory framework for the procurement of goods/services did not specifically refer to any of the international legal models, but rather to general international procurement practices since the 1990s.
Vietnamese	<i>Law on Bidding</i> No. 43/2013/QH13	State management of bids; responsibilities of related parties and bidding activities

4. CONCLUSION

The factor analysis of this research data identifies five categories of factors: security and maintenance of state property, planning and administration of state property, use of state property, and technical guidance for state property. While the planning factor - purchase of BMD - is prominent in the management of regional property, the usage factor - utilization of BMD - is also significant. This is because planning is critical for facilitating the control and supervision processes. Nevertheless, utilization and use might be considered effective if they are accompanied by proper management and periodic maintenance.

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