INVENTORY, REPORTING, AND FIXED ASSET OPTIMIZATION: STUDY AT THE SECRETARIAT OF GENERAL ELECTIONS COMMISSION FOR WEST JAVA PROVINCE, INDONESIA

Norhina Kurniawaty ✉

Master of Management Program, Faculty of Economics and Business

University of Padjajaran, Indonesia

norhina@gmail.com

Mokhamad Anwar

Department of Management, Faculty of Economics and Business

University of Padjajaran, Indonesia

Mokhamad.anwar@fe.unpad.ac.id,

Layinaturrobaniyah

Department of Management, Faculty of Economics and Business

University of Padjajaran, Indonesia

layyinaturobaniyah@unpad.ac.id

Abstract

This study aims to determine the effect of inventory and reporting on the optimization of fixed assets in the Secretariat of Election Commission for West Java Province. Febrianti (2016) revealed that the bookkeeping, inventory, and reporting simultaneously have a positive and significant effect on the quality of financial statements, and from that research providing easy access for users of goods that also affect the level of quality of financial statements. This study uses census method, all 38 Civil Employee involved in the direct use and is responsible for the use of fixed assets. The analytical technique used is multiple regression analysis with SPSS Statistic 21 version software. Normality test shows that the data is normally distributed, no multicollinearity, and no heteroscedasticity. The results fixed asset inventory have a significant

effect on the optimization of fixed assets for 43.56%. The reporting of fixed assets also significantly influences the optimization of fixed assets for 43.82%. The result for simultaneous, that all independent variable have an effect on the optimization of fixed asset in Secretariat of Election Commission for West Java Province for 54.4%, the remaining 45.6% is influenced by other factors not examined in this research.

Keywords: Administration, Inventory, Reporting, Fixed Assets, Financial Statements

INTRODUCTION

State Property (*BarangMilik Negara*) consisting of current assets (inventory), fixed assets (land, equipment and machinery, buildings and buildings, roads, irrigation, and networks, other fixed assets and construction in progress); as well as intangible assets (partnership assets with third parties, intangible assets, fixed assets discontinued from use) are the object of administration of State Property. Even according to the Minister of Finance of the Republic of Indonesia (2017), until 2016, is 2.188 trillion Rupiah or about 40.1% of the total state assets is amount 5.456 Trillion Rupiah. State Property, purchased using the state budget derived from tax and Revenue Non-Tax State. The importance of the realization of the management of State Assets, in particular the fixed assets has not run optimally, supported by the findings of State Audit Agency (BadanPemeriksaKeuangan) on fixed assets, whose value of findings increased, which was originally 4.4 trillion in 2015, to 10 trillion in the year 2016.

Several previous research results stated that Administration of State Property is the activity of asset management, registration, classification, reporting in stages to BMN and follow up on the findings of BMN management (Tulungen, 2014). The results of Febrianti (2016) revealed that bookkeeping, inventory, and reporting simultaneously have a positive and significant effect on the quality of financial statements at the local government of Kubu Raya Regency, since the presentation of the correct bookkeeping and recording of regional goods in the inventory and Inventory card list, ease of access for users of goods that also affect the level of quality of financial statements. Related to optimization, the results of research Nasution, et al. (2015), stated that the implementation of health equipment optimization activities at the Mental Hospital of the Province of North Sumatra Province is not in accordance with the applicable Standard Operating Procedures in the hospital. It is expected that the improvement of administrative system (documentation and archive) optimization activities of health equipment and supporting equipment can measure the level of achieving the effectiveness and optimization of laboratory equipment and supporting equipment.

Figure 1. Details of Fixed Asset Managemen Problems at the Ministry/Institution (2015-2016)
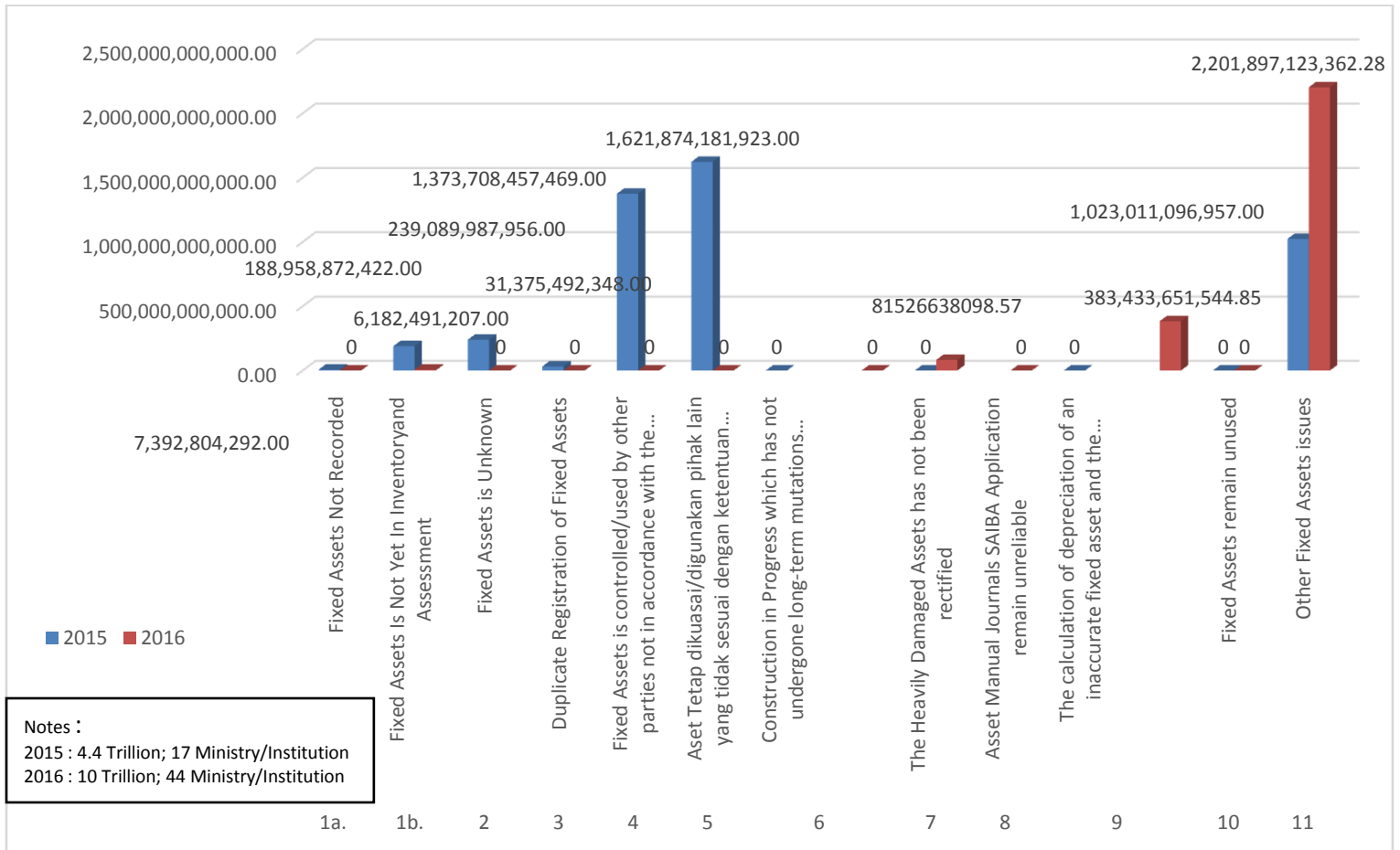
Source: Inspection Result Report State Audit Agency, 2016 and 2015- processed-2017

The Secretariat of Elections Commission for West Java Province also implements the management of State Property in accordance with the prevailing regulations, but the administration and management of the State Property carried out, in particular the fixed assets, is not yet implemented properly. Associated with the implementation of inventory and data collection of fixed assets, is the limited human resources in terms of goods management, especially in the operation of Inventory Accounting Applications and State Property Application (SIMAK BMN) and limitations in the conduct of stock opname. Lack of socialization and guidance from relevant agencies regarding the rules of preparation of reports of goods / financial reports that are often experiencing the latest updates.

This research is conducted, to reveal the problem of administration / management and optimization of fixed assets in the Secretariat of Election Commission of West Java Province. Supported by research that reveals the problem of recording and reporting of fixed assets that have not been orderly, asset management that has not been in accordance with the standard so

that there are fixed assets that have not been optimally utilized, and the existence of assets that have not been known to exist. In the Election Commission, research on the administration of State Property is still rare, as revealed by Tulungen (2014), which states that research on management of State Property in General Election Commision in North Sulawesi is still rare.

The purpose of this study is to determine the effect of inventory and reporting on the optimization of fixed assets in the Secretariat of Election Commission for West Java Province.

LITERATURE REVIEW

Inventory

Inventory is a process of activities to perform the stages of data collection, recording, reporting of the results of the assets collected/and collecting and documenting the assets either tangible assets or intangible assets in a certain period of time. In the inventory of tangible assets, 2 (two) things are done, ie physically inventory the asset, and inventory the legal aspects of the asset (Sugiama, 2016). The work process carried out in the form of data collection, codification/labeling, grouping, and bookkeeping/administration in accordance with the purpose of asset management (Siregar, 2004).

Reporting

Regulation of the Minister of Finance of the Republic of Indonesia Number 181/ Regulation of the Minister of Finance.06/2016 concerning Administration of State Property is "a series of activities for the preparation and delivery of data and information carried out by accounting units administering BMN on Users of Goods / Authorization of Goods and Goods Users." Reporting is a recapitulation of data on the use of goods and their numbers (Tumarar et. al., 2015).
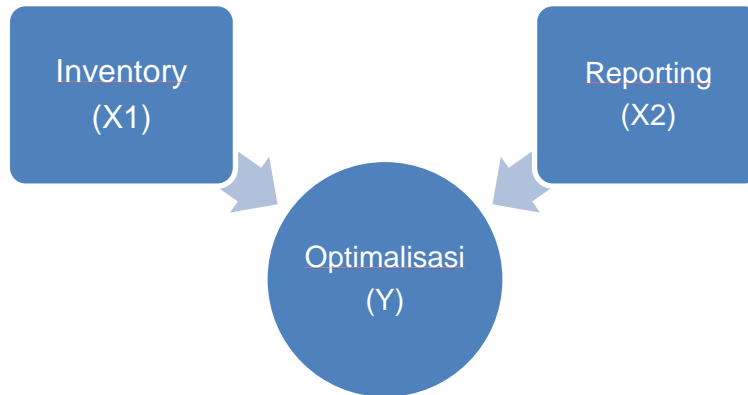
Optimization

Is the stages in implementing asset management that aims to optimize the physical potential in this case the asset itself, the location of the asset, the value of the asset, the amount/volume, the element of legality, and the economic value of the asset (Siregar, 2004). Is the optimization of the potential utilization of an asset, which can generate more benefits or also bring in revenue (Wida, 2013).

Conceptual Framework

Reyes (2015), asset management aims to maximize asset use. Tulungen, et. al., (2014) Administration of State Property is a management activity of BMN assets, registration, classification, tiered reporting to BMN and follow up on the findings of BMN management.

Figure 2. Conceptual Framework

From the conceptual framework, the research hypothesis, are :

$H_1 = ß_1 \neq 0$, Inventory of Fixed Assets (X_1) affects the Optimization of Fixed Assets (Y).

$H_2 = ß_2 \neq 0$, Reporting of Fixed Assets (X_2) affect the Optimization of Fixed Assets (Y).

H4 = Inventory, and Reporting Fixed Asset simultaneous has an effect on Optimization of Fixed Assets.

METHOD

The research method used its function to understand social phenomena which is associative, using quantitative method (Sugiono, 2013). In data collection using research instruments, data analysis is more to quantitative, to test the predefined hypothesis, to know the causal relationship or causality relationship, between independent variables to the dependent variable. The sample selection technique using census, where the respondent is the entire population of Civil State Apparatus (ASN) in Secretariat of Election Commission for West Java Province, which amounted to 38 people. Hypothesis testing method using multiple regression analysis, after previously tested the reliability and validity of the instrument research, and tested the classical assumption, to test the regression model used, before performing hypothesis statistical tests.
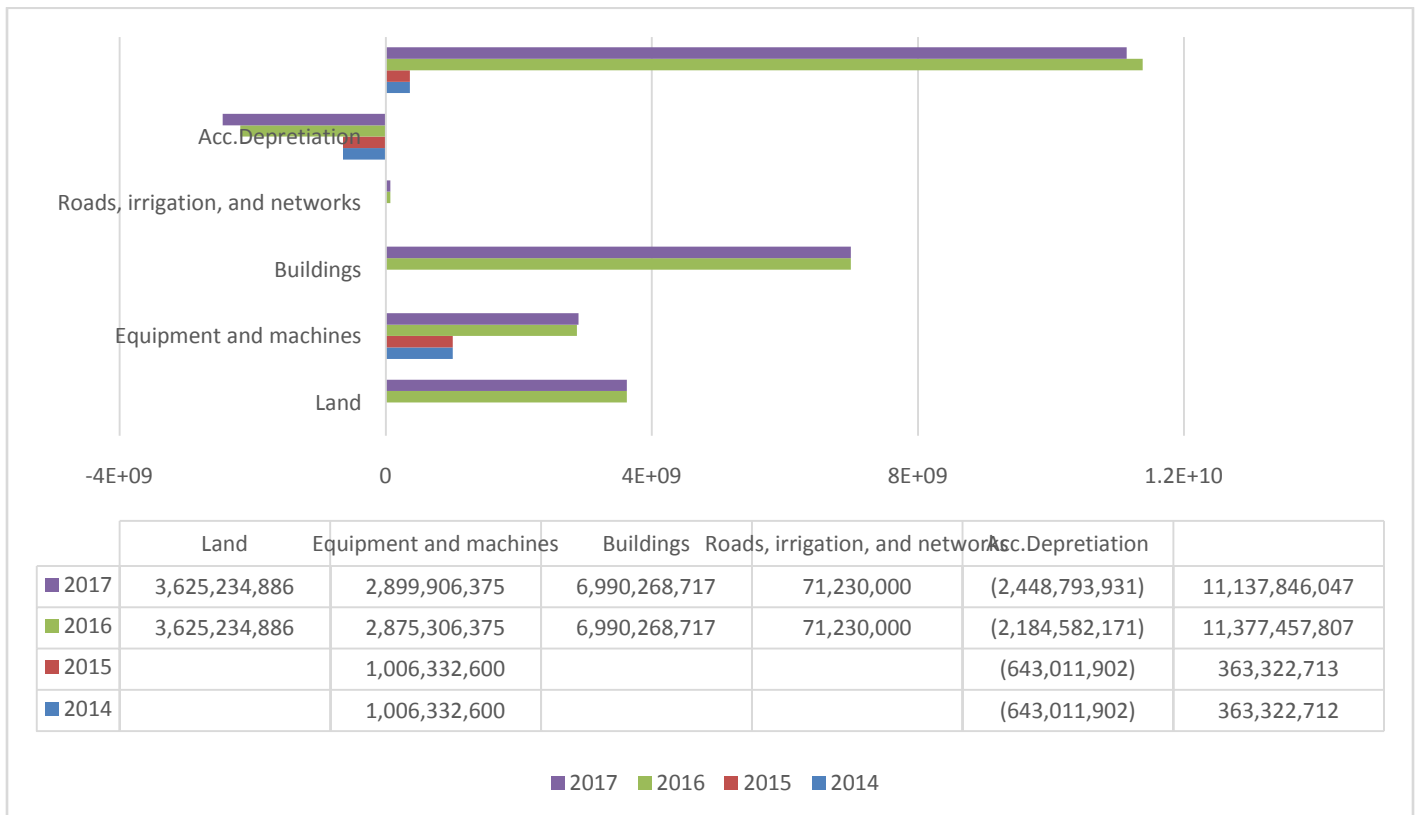
Before distributing questionnaires to research respondents, pre-test the questionnaire to determine whether the questionnaire is reliable and valid. If the questionnaire is valid, then it can be used to disseminate to the intended respondent. Continuing to classical assumption test, normality test, outlier test, multicollinearity test, heteroscedasticity test. After the classical assumption test is done and all data are normal and normally distributed, followed by hypothesis test using t test (individual parameter significance test) to know whether or not the influence of each independent variable to the dependent variable. The F test (the overall significance test of

the Sample Regression) is performed to find out whether the independent variables simultaneously affect the dependent variable.

RESULTS

Implementation of asset management activities, divided into 2 (two) main activities, namely administration and application recording, and physical implementation. Implementation of system / application recording in Management Information System and Accounting of State Property (SIMAK BMN). Physical execution involves the implementation of the stock of current assets and fixed assets. The stock of this hospital is done 2 (two) times a year. All of these activities, the output is in the form of accurate and accountable reporting. Fixed asset data according to Goods and Financial Statement, period of 2014 s.d. 2017, with the following:

Figure 3. Total Fixed Assets Value (2014 - 2017)

	Land	Equipment and machines	Buildings	Roads, irrigation, and networks	Acc.Depretiation	
2017	3,625,234,886	2,899,906,375	6,990,268,717	71,230,000	(2,448,793,931)	11,137,846,047
2016	3,625,234,886	2,875,306,375	6,990,268,717	71,230,000	(2,184,582,171)	11,377,457,807
2015		1,006,332,600			(643,011,902)	363,322,713
2014		1,006,332,600			(643,011,902)	363,322,712

■ 2017 ■ 2016 ■ 2015 ■ 2014

Source: Notes on Reports of State Property of the Fiscal Year 2014 until 2017, processed

The result of pre-test it is shown that item inventory, reporting, and optimization show the valid result with criteria that is Pearson correlation> 0.3. So it can be concluded that all items of

inventory, reporting, and optimization are valid. Through the reliability test, the following results are obtained:

Table 1. Results of Reliability Test

Variable	Cronbach's Alpha	Remark
Inventory	0,935	Reliable
Reporting	0,852	Reliable
Optimization	0,918	Reliable

From results the reliability test, all items that have been declared valid, also declared reliable. The criterion of reliability criteria is 0.7 All of these variables meet the criteria, i.e. Cronbach's Alpha is greater or equal to 0.70.

Secondly, the results of the test Instrument research 38 (thirty-eight) respondents, get the results of the reliability test as follows:

Table 2. Research Instrument Test Results

Item of questions	Pearson Correlation		
	Inventory	Reporting	Optimization
Inventory1	0,834		
Inventory2	0,752		
Inventory3	0,810		
Inventory4	0,709		
Inventory5	0,803		
Inventory6	0,873		
Reporting1		0,765	
Reporting2		0,834	
Reporting3		0,898	
Reporting4		0,746	
Optimization1			0,709
Optimization2			0,766
Optimization3			0,798
Optimization4			0,744
Optimization5			0,801
Optimization6			0,643
Optimization7			0,709

The table shows that Inventory, Reporting and Optimization items show valid results with criteria that is Pearson Correlation> 0.3. So it can be concluded that all item Bookkeeping, Inventory, Reporting, and Optimization is valid. The reliability test results for this research, are:

Table 3. Research Instrument's Test Results

Variable	Cronbach's Alpha	Remark
Inventory	0,884	Reliable
Reporting	0,823	Reliable
Optimization	0,859	Reliable

From results the reliability test, all items that have been declared valid also declared reliable, because Cronbach's Alpha is greater than 0.70. Thus this research can proceed.

The classical assumption test is the requirement that must be met in the linear regression model so that the regression model can be used as a model to test a hypothesis (Hidayat, 2017) using normality test, outliers, multicollinearity, and heteroscedasticity (Ghozali, 2016).

The normality test aims to test whether, in the regression model, the intruder or residual variable has a normal distribution (Ghozali, 2016). using One-Sample Kolmogorov-Smirnov Test, with the results:

Table 4. Normality Test Results

		Unstandardized Residual
N		38
Normal Parameters[a,b]	Mean	0
	Std. Deviation	3.07148174
	Absolute	0.208
Most Extreme Differences	Positive	0.098
	Negative	-0.208
Kolmogorov-Smirnov Z		1.285
Asymp. Sig. (2-tailed)		0.091

The result from the normality test that is asymp sig value equal to 0,091. This value is smaller than the level of significance used is 0.05 (5%).The outlier that shown In this study, it is likely that the outliers that arise are from the population we take as samples but are not normally

distributed due to their extreme value (Ghozali, 2016). In testing outliers, using casewise diagnostics, thee outliers test results:

Table 5. Outliers Test Results

Case Number	Std. Residual	Optimization	Predicted Value	Residual
3	-2.665	21	29.5404	-8.54043
4	-2.665	21	29.5404	-8.54043

From the test results, the data affected by outliers is case number 3 and 4 that is the questionnaire answered by respondents number 3 and 4. Based on the analysis of casewise diagnostic, the data affected by the outliers must be discarded, so that from 38 questionnaires data that respondents answer the remaining 36 data questionnaire because there are 2 questionnaires removed. Furthermore, the normality test again, for 36 data questionnaires, and obtained the results of the test as follows:

Table 6. Normality Test Results (After Outliers Test)

		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	0
	Std. Deviation	2.08455524
Most Extreme Differences	Absolute	0.154
	Positive	0.067
	Negative	-0.154
Kolmogorov-Smirnov Z		0.921
Asymp. Sig. (2-tailed)		0.485

The result of normality test in Table 6 shows that the value of asymp sig obtained is 0.485. This value is greater than the level of significance used is 0.485> 0.05. Based on the normality test criteria, it can be concluded that the data is normally distributed, so the research can proceed. Multicollinearity test was conducted to test the correlation between independent variables in the regression model used. The multicollinearity value can be detected with Tolerance ≤ 0.10 and Variance Inflation Factor (VIF) ≥ 10 (Ghozali, 2016). Here are the results of multicollinearity testing:

Table 7. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Inventory	0.715	1.399
	Reporting	0.715	1.399

Table 7 shows the result that Inventory and Reporting variables have a tolerance value greater than 0.1 (Tolerance ≤ 0.10) of 0.416; 0.715; 0,715 and VIF value less than 10 (Variance Inflation Factor (VIF) ≥ 10) that is 1.399; 1.399, so it can be concluded that there is no multicollinearity in the regression model.

Heteroskedasticity test to find out whether there is a variance or diversity from residual one observation to another observation (Ghozali, 2016). If there is no regular pattern, all points spread above (+) and below (-) Y-axis, then the regression model does not occur heteroscedasticity. The result of heteroscedasticity test of this research are:

Figure 4. Scatterplot
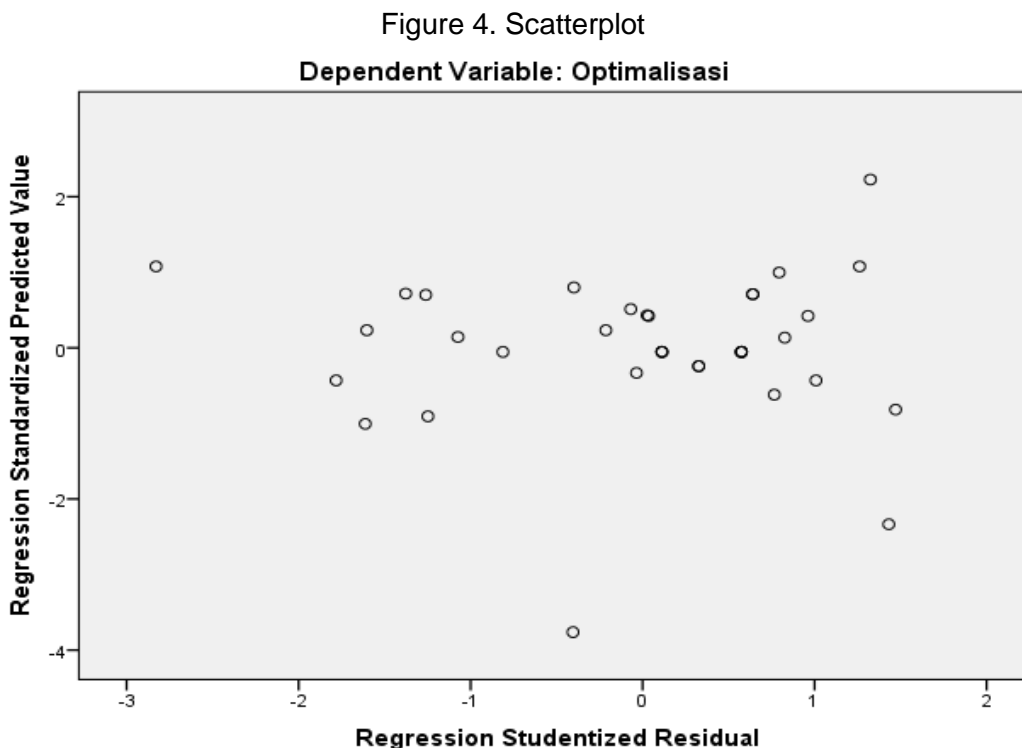
Graph 3, shows that the scatterplots graph shows spots spread above (+) and below (-) Y axis, so it can be concluded that there is no heteroscedasticity in the regression model, so the regression model is feasible to use.

In this study multiple regression methods used to see the effect of independent variables (independent variable) that is Bookkeeping, Inventory and Reporting to the dependent variable (Optimization). The following results of the regression equation in this study:

Table 8. Results of Linear Regression

Variable	B
(Constant)	4.379
Inventory	0.463
Reporting	0.705

Based on Linear Regression Result, the Multiple Regression model in this research becomes:

Y = 4,379 + 0,463 X₁ + 0,705 X₂ + e; or

$Y = 4,379 + 0,463 X_1 + 0,705 X_2 + e; \ or$

Optimization = 4.379 + 0.463 Inventory + 0.705 Reporting + e

Where:

a =   4.379 means if the value of Inventory and Reporting is equal to zero, then Optimization equals 4.379.

$\beta_1 = 0.463$ means if the Inventory variable increases, then Optimization increases by 0.463.

$\beta_2 = 0.705$ means if the reporting variable increases, then Optimization increases by 0.705.

To know the influence of each independent variable to the dependent variable, t-test (Ghozali, 2016). The hypotheses tested are:

H_{01}: $\beta_1 = 0$, Inventory Fixed Assets (X_1) has no effect on Fixed Assets Optimization (Y).

H_{A1}: $\beta_1 \neq 0$, InventoryFixed Asset (X_1) affects Fixed Assets Optimization (Y).

H_{02}: $\beta_2 = 0$, Reporting Fixed Assets (X_2) has no effect on Fixed Assets Optimization (Y).

H_{A2}: $\beta_2 \neq 0$, Reporting Fixed Assets (X_2) affects Fixed Assets Optimization (Y).

Based on the results of the test, each of the independent variables Inventory, and Reporting on Optimization are:

Table 9. Partial Hypothesis Test Results (t-test)

Variable	Coefficient	T	Sig.
(Constant)	4.379	1.278	0.210
Inventory	0.463	3.179	0.033 *)
Reporting	0.705	3.203	0.033 *)

Based on the results of statistical tests using α = 5%, it can be concluded that:

1. Inventory variable has a Sig value of 0.033 is smaller than 0.05, meaning H_{02} is rejected. It is concluded that Inventory variable has *a significant effect* on Optimization.

2. Reporting variable has Sig value of 0.033 is smaller than 0.05, meaning H_{03} is rejected. It is concluded that Reporting variable has *a significant effect* on Optimization.

Based on the results of partial influence analysis, Inventory and Reporting variables have an influence on Optimization, the magnitude of the influence of Inventory and Reporting variables against Optimization through the coefficient of determination:

Table 10. Correlation Table

Variable	Correlation Value's Optimization
Optimization	1
Inventory	0.660
Reporting	0.662

Based on the results in Table 10, the value of r Inventory variable with Optimization is 0.660, obtained results is 43.56%, so it is concluded that the effect of Inventory to Optimization is 43.56%. Variable Reporting with Optimization has an r-value of 0.662, obtained result is 43.82%, then the effect of Reporting on Optimization is 43.82%.

The F statistic test is used to test the overall significance of the independent variables whether simultaneously or simultaneously or together and significantly affect the dependent variable (Ghozali, 2016). Using significance (α) 5%, simultaneous hypothesis testing results Inventory, and Reporting on Optimization are:

Table 11. Simultaneous Hypothesis Test Results (F-test)

	F	Sig.
Regression	21.847	.000[b]
Residual		
Total		

In table 11, the Sig value obtained is 0.000. This value is smaller than the level of significance used is 0.05. It is concluded that the result of F test in the regression analysis is significant, which means simultaneously or simultaneously Inventory and Reporting variables effect on Optimization.

A Coefficient of Determination can be used if the F test results in multiple regression analysis are significant (Raharjo, 2017), with the result:

Table 12. Coefficient of Determination Table (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.755[a]	0.570	0.544	2.19513

In Table 12, Adjusted R Square value of 0,544 or 54.4%, this indicates that the influence of simultaneously Inventory and Reporting to Optimization of 54.4% while the remaining 45.6% influenced by other factors not examined in this study.

DISCUSSION

From the total test that has been done, the result that:

1. The Inventory has a significant effect on the Optimization of fixed assets in the Secretariat of Election Commission for West Java Province. Suciyani (3013) explains that Optimization of idle asset utilization in Bandung Square area can be implemented after identifying and analyzing asset potential and conducting asset feasibility test, in the opinion of Siregar (2004) that asset management optimization must maximize asset availability), maximize asset utilization, and minimize the cost of ownership. It also addresses the problems in the Secretariat of Commission Election for West Java Province regarding the limitations in carrying out the stock of hospitalization and inventory. The results of this study answer the hypothesis that the Inventory Optimization assets remain influential on the Secretariat of Election Commission for West Java Province, significantly.

2. Reporting variables obtained results that Reporting significant effect on the Optimization of fixed assets in the Secretariat of Election Commission for West Java Province. This result is supported by research from Hendrikus S.B (2009), that the more comprehensive management information system implemented in asset management, the more effective asset management, and ease in obtaining accurate and accurate asset information. The results of this test also answer the problems that become obstacles in the preparation of State Property (BMN), namely the limited personnel in terms of management of goods, especially in operating Management Information System and Accounting for State PropertyApplication. Accurate State Assets reports will make asset management more effective. The results of this study answer the hypothesis

that Reporting affects the optimization of fixed assets in the Secretariat of Election Commission for West Java Province, significantly.

3. Through simultaneous testing, Inventory, and Reporting variables together affect the Optimization of fixed assets. This is supported by the research of Febrianti (2016) which revealed that Bookkeeping, Inventory and Reporting simultaneously have a positive and significant effect on the quality of financial report in Local Government of Kubu Raya Regency, due to the presentation of Bookkeeping and recording of Properties of the Right Area in Inventory and Inventory Card list, providing easy access for users of goods that also affect the level of quality of financial statements. Other research, according to Tulungen (2014), Administration of State Property is the active activity of State Property's asset management, registration, classification, reporting in stages to BMN and follow up on a finding of BMN management.

The results of this test are also supported by previous research, to answer the hypotheses that have been determined at the beginning, that the administration activities (Bookkeeping, Inventory, and Reporting) affect the Optimization of fixed assets in the Secretariat of Election Commission for West Java Province.

CONCLUSION AND SUGGESTIONS

On the basis of empirical findings, this study concludes that:

1. Inventory variables significantly influence the optimization of fixed assets at 43.56%.
2. The reporting of fixed assets has a significant effect on the optimization of fixed assets by 43.82%.
3. Together, the bookkeeping, inventory, and fixed asset reporting variables significantly affected the optimization of fixed assets at 54.4% while the remaining 45.6% were influenced by other factors not examined in this study.

And, following recommendations are made:

1. Implementation of fixed asset inventory is more intensive, and increase the number of inventory personnel, because the data of fixed asset of inventory become consideration of procurement, repair, transfer, even asset deletion.
2. Produce an effective system of goods governance with the data of maximally operated results for good and accountable data reporting.
3. This research was conducted with various limitations that could influence the research result that is limited number of respondents, so recommend for subsequent research to expand the scope of research, in this case to all Secretariat of Regency / City General

Election Commission of West Java, amounting to 27 Secretariat, and add other factors that may affect optimization.

REFERENCES

Audit Board of the Republic of Indonesia (BPK). (2016). Report of Audit Result of BPK RI to Central Government Financial Statements Year 2015-Report of Examination Result on Internal Control System, from http://www.bpk.go.id/assets/files/lkpp/2015/lkpp_2015_1465542879.pdf.

Audit Board of the Republic of Indonesia (BPK). (2017). Report of Audit Result of BPK RI to Central Government Financial Statements Year 2016-Report of Examination Result on Internal Control System. Taken from http://www.bpk.go.id/assets/files/lkpp/2016/lkpp_2016_1495619662.pdf

Febrianti, S. (2016). Analysis of Effect of Fixed Asset Administration on Quality of Local Government Financial Statement of Kubu Raya Regency. JurnalEkonomiManajemen Vol. 10 No. 1, January 2016, 151-170.

Firmansyah, A. 2014. Notes on Reports of State property of Fiscal Year, 2014. Bandung.

Firmansyah, A. 2015. Notes on Reports of State property of Fiscal Year, 2015. Bandung.

Firmansyah, A. 2016. Notes on Reports of State property of Fiscal Year, 2016. Bandung.

Firmansyah, A. 2017. Notes on Reports of State property of the First Semester of Fiscal Year, 2017. Bandung.

Ghozali, I. 2016. AplikasiAnalisisMulivarietedengan Program IBM SPSS 23. Semarang :Publisher – Diponegoro University.

Hadi, S. 2015. Statistic. Yogyakarta :PustakaPelajar Offset

Hair, et. All. 2010. Multivariate Data Analysis. 7th Edition. New Jersey : PEARSON-New Jersey,USA

Hendrikus, S.B. (2009). Influence of Management Information System and Central Accounting System To The Effectiveness Of State Asset Management At Surakarta State Treasury Service Office. DayaSaingJurnalEkonomiManajemenSumberDaya Vol. 10, No. 2, 133-142.

Hidayat, A. 2017. Statistical Hypothesis and Research. Taken from https://www.statistikian.com/2017/06/hipotesis-statistik-dan-penelitian.html.

Hidayat, A. 2017. Test the Classic Assumption of Linear Regression. Taken from https://www.statistikian.com/2017/01/uji-asumsi-klasik-regresi-linear-spss.html Anwar Hidayat 2017.

Kusuma, H. 2017. Sri Mulyani : Total Aset Negara Indonesia Rp 5.456 Triliyun. Take Fromhttps://finance.detik.com/berita-ekonomi-bisnis/d-3710666/sri-mulyani-total-aset-negara-indonesia-rp-5456-triliun

Nasution, E., Nasution, H., Absah, Y. 2015. The Influence of Asset Management to Optimization of North Sumatera Province Mental Hospital Assets. JurnalEkonom, Vol 18, No 1, January 2015, 10-18.

Raharjo, S. 2017. Meaning of Coefficient of Determination (R Square) in Linear Regression Analysis.Taken fromhttps://www.spssindonesia.com/2017/04/makna-koefisien-determinasi-r-square.html

Siregar.D.D. 2004. Asset Management. Jakarta : PT GramediaPustakaUtama.

Suciyati, W.O. 2013. Optimization of Government Asset Utilization as an Effort to Revitalize Urban Square as an Effort to Revitalize Bandung City Square Area. Jurnal Pembangunan Wilayah dan Kota, Vol. 9 (2): Biro PenerbitPlanologiUndip, 144-151.

Sugiono. 2013. Management Research Methods. Bandung :PublisherAlfabeta Bandung.

Tulungen, E.E.W. 2014. Analysis of Factors Management of State Property At the Election Commission of North Sulawesi Province. JurnalRisetBisnisdanManajemen Vol. 2, No. 3, 2014, 71-86.

Tumarar, D.I., Pangemanan, S., Mawikere, L. 2015. Analysis of the Use, Administration and Utilization of Regional Property at the Office of Revenue, Financial Management and Regional Property in Tomohon City Government. Jurnal EMBA Vo. 3 No. 4 December 2015, 654-662.