



Analysis of the application of inventory accounting and fixed asset accounting to regional work units in Soppeng district

Ria Irawati

Accounting Study Program/Faculty of Economics/Makassar State University, Indonesia

Article Info	ABSTRACT
<p>Article history:</p> <p>Received Jan 27, 2023 Revised Feb. 19, 2023 Accepted March 30, 2023</p> <hr/> <p>Keywords:</p> <p>Fixed Asset Accounting; Accounting Implementation Analysis; Inventory Accounting.</p>	<p>This study aims to determine the suitability of the application of inventory accounting and fixed asset accounting with the applicable standards, which are applied to the Soppeng District Civil Service and Education and Training Agency. Inventory accounting in question includes inventory recognition, inventory measurement, and inventory expenses as well as inventory disclosure. While the accounting for fixed assets in question includes the recognition, measurement, expenses after acquisition, depreciation, retirement and disposal as well as disclosure of fixed assets. The applicable standard referred to in this research is Accrual-Based Government Accounting Standard Statement Number 05 concerning inventory accounting and Number 07 concerning fixed asset accounting, which is contained in Government Regulation Number 71 of 2010. The data collection technique used is documentation. Documentation is the collection of data that supports this research, such as proof of transactions, journals, to the financial reports of the Regional Civil Service and Education and Training Agency for the 2015 fiscal year. Data analysis was carried out using a comparative descriptive analysis technique. The results of this study indicate that inventory accounting and fixed asset accounting for the Soppeng Regency Regional Personnel and Education and Training Agency are mostly in accordance with applicable standards. As for the inappropriate accounting treatment, including: recognition of inventories using the expense approach that has not used the accrual basis, errors in recognizing fixed assets in the form of construction in progress, and not disclosing the useful lives of fixed assets and depreciation rates for fixed assets.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>



Corresponding Author:

Ria Irawati,
Accounting Study Program/Faculty of Economics,
Makassar public university,
Jl. AP Pettarani, Tidung, Kec. Rappocini, Makassar City, South Sulawesi 90222, Indonesia.
Email: irawati77@gmail.com

1. INTRODUCTION

In the current era of globalization, it demands the realization of a good government through a good governance system, namely by creating transparency, accountability, and effectiveness and efficiency in managing state finances. In realizing a system of good governance, it is necessary to make changes in government accounting, because the accounting process produces financial information for various parties. Changes in the field of accounting must be based on a solid foundation, namely the existence of Government Accounting Standards (SAP), which aim to provide basic guidelines in the preparation and presentation of government financial reports.

Since October 22, 2010, the Government has issued Government Accounting Standards stipulated by Government Regulation (PP) Number 71 of 2010 replacing PP Number 24 of 2005 regarding the same matter. In PP 71 of 2010 there are two SAPs, namely the Accrual-based SAP which is contained in Appendix I, and the Cash-Based Towards Accruals contained in Appendix II (annex which contains all the existing rules in PP 24 of 2005 without the slightest change). The application of Accrual-Based SAP can be implemented immediately for the 2010 fiscal year, and if there are entities that are not ready to implement Accrual-Based SAP as stated in Appendix I, then they can use the Cash-Based Towards Accrual SAP as stated in Appendix II during the transition period.

Accrual-Based SAP can be implemented in stages from implementing Cash-Based Towards Accruals to Accrual-Based SAP no later than the 2014 fiscal year. Further provisions regarding the implementation of Accrual-Based SAP will be gradually regulated by a Minister of Finance Regulation for the central government and a Minister of Home Affairs Regulation for local government. So it can be concluded that in the 2015 fiscal year the government has to implement Accrual Based SAP.

Accrual-based accounting is an accounting basis in which economic transactions and other events are recognized, recorded and presented in the financial statements when the transactions occur, regardless of when cash or cash equivalents are received or paid. Accrual-Based Government Accounting Standards (SAP) based on PP no. 71 of 2010 is SAP that recognizes LO-income and expenses, assets, debt and equity in accrual-based financial reporting, and recognizes LRA-revenues, expenditures and financing in reporting budget implementation based on the basis set out in the APBN/APBD, namely cash basis .

Accrual-Based SAP is expressed in the form of a Governmental Accounting Standard Statement (PSAP) which consists of 12 statements and is complemented by a Governmental Accounting Conceptual Framework (KK). For local governments, further provisions regarding the implementation of Accrual-Based SAP are Minister of Home Affairs Regulation (Permendagri) No. 64 of 2013. In this regulation, there are two entities that have responsibility for preparing financial reports. A reporting entity is a government unit consisting of one or more accounting entities or reporting entities which, according to statutory provisions, are required to submit accountability reports in the form of financial reports;

In the local government system, the role of reporting entity is the Regional Financial Management Work Unit (SKPKD) and Regional Work Unit (SKPD) as accounting entities. So that the SKPD financial reports are a source for compiling the financial reports of the Regional Government of Soppeng Regency which are made by SKPKD. Therefore, each SKPD must prepare financial reports as well as possible. In SAP Accrual-Based government financial reports are divided into two groups; Budget execution reports consisting of budget realization reports and reports on changes in over budget balances; and Financial reports consisting of balance sheets, operational reports, cash flow reports, and reports on changes in equity.

According to the results of an examination by the accompanying team for preparing the financial reports of the Regional Government of Soppeng Regency in early January 2016, an error was found in recording the financial transactions of the Soppeng Regency SKPD for the 2015 fiscal year. The recording error referred to was an error in terms of inventory recognition. In this case, most SKPD recognize/record inventory only when payments are made. Inventory should also be recognized when received with proof of transaction in the form of Minutes of Handover of Goods or recorded on an accrual basis.

Errors in recording financial transactions by the Soppeng Regency SKPD will certainly have an impact on the SKPD financial reports that are produced. As explained by Hery (2013: 66) the accounting cycle is an accounting process that begins with analyzing and journalizing (recording) transactions and ends with preparing financial reports. Thus, it can be concluded that the analysis and recording of transactions is something that needs attention in order to produce good and correct financial reports.

Given the importance of the process of analysis and recording of transactions in the preparation of financial reports, the results of a brief interview with the DPPKAD of Soppeng Regency which was described earlier, which said that most SKPD made mistakes in recording inventory; and

theory from Nordiawan (2009: 229), fixed assets are usually the assets with the greatest value in an entity's balance sheet, so that the recognition, assessment, presentation and disclosure of fixed asset information is very important in the financial statements of an entity.

So the authors are interested in conducting research on inventory and fixed asset recording at one of the SKPDs in the Soppeng Regency Local Government area, namely the Soppeng Regency Regional Personnel and Education and Training Agency. As outlined in a thesis entitled: "Analysis of the Implementation of Inventory Accounting and Fixed Assets Accounting in Regional Work Units in Soppeng Regency (Case Study on Regional Personnel and Training Agencies)".

2. RESULTS AND DISCUSSIONS

Research result

Soppeng Regency is a part of South Sulawesi Province which is located between 40 040 South Latitude and 40 320 South Latitude and between 1190 420 180 East Longitude and 1200 060 130 East Longitude. Which consists of land with an area of ± 700 km² located at an altitude of 60 m above sea level. and hills covering 800 km² are at an average elevation of 200 m above sea level. The capital of Soppeng Regency is Watansoppeng City which is in Lalabata District.

1. Inventory of BKD Soppeng Regency

Based on the Notes to the Financial Statements (CALK) of the BKD of Soppeng Regency (appendix 9), it is explained that inventory is a type of asset in the form of goods or equipment acquired with the intention of supporting operational activities and/or for sale, and/or surrender in the context of service to the community . Based on the Soppeng Regent Regulation Number 36/Perbup/XI/2014 concerning the Accounting System in Local Government for SKPD as listed in Appendix 2, it is explained that the transaction evidence used in inventory accounting, Inventory Shopping News, Goods Handover Events, Disbursement Orders Direct Funds (SP2D LS), Minutes of End of Year Inventory Calculation Results (Stock Taking).

However, at the time of conducting the research, the researcher only obtained evidence of inventory counting procedures (stock taking). Meanwhile, for other transaction evidence, researchers cannot check directly, due to several constraints and situations when conducting research. So to overcome this, researchers only pay attention to information on transaction evidence in the Journal of the Budget Realization Report (LRA) and Operational Reports (LO).

2. Fixed Assets BKD Soppeng Regency

Fixed assets at BKD Soppeng Regency include all tangible assets that are utilized by the government or for public purposes that have a useful life of more than 1 year (Source: Notes to Financial Statements/attachment 9). In the BKD Soppeng Regency balance sheet for the 2015 fiscal year contained in Appendix 8, it is known that fixed assets have the greatest value among other assets.

The following is proof of transactions used in accounting for fixed assets, based on Soppeng Regent Regulation Number 36/Perbup/XI/2014 concerning Accounting Systems in Local Government for SKPD, Proof of Spending/Payment of Fixed Assets, Minutes of Handover of Goods/Work, SP2D LS, Letter of Application for the Head of SKPD regarding the Write-off of Fixed Assets, Decree of the Regional Head, Minutes of Examination of Work Progress.

Table 1. Fixed Assets in Soppeng Regency BKD Balance Sheet

Information	Year		increase/Decline
	2015	2014	
FIXED ASSETS	2,831,019,266.08	3,458,847,863.00	(627,828,596.92)
Land	1,141,500,000.00	1,141,500,000.00	-
Land For Buildings	1,141,500,000.00	1,141,500,000.00	-
Equipment And Machinery	1,744,155,863.00	1,315,060,013.00	429,095,850.00

Motorized Land Transportation Equipment	471,094,000.00	208,519,000.00	262,575,000.00
Office tools	129,553,550.00	112,503,550.00	17,050,000.00
Household appliance	344,663,700.00	287,758,200.00	56,905,500.00
Computer	616,458,900.00	572,120,700.00	44,338,200.00
Office Tables And Chairs / Meetings	84,835,313.00	60,785,313.00	24,050,000.00
Studio Tools	82,988,250.00	68,088,250.00	14,900,000.00
Communication tool	14,562,150.00	5,285,000.00	9,277,150.00
Buildings and Buildings	1,051,883,850.00	972,299,850.00	79,584,000.00
Workplace Building	1,051,883,850.00	972,299,850.00	79,584,000.00
Roads, Irrigation, And Networks	29,988,000.00	29,988,000.00	-
Electric network	29,988,000.00	29,988,000.00	-
Accumulated depreciation	(1,136,508,446.92)	-	(1,136,508,446.92)
Equipment Depreciation Accumulation	(987,012,550.92)	-	(987,012,550.92)
And Machine			
Accumulated Depreciation of Transportation Equipment	(134,673,285.72)	-	(134,673,285.72)
Motorized Ground			
Office Supplies Depreciation Accumulation	(84,053,420.00)	-	(84,053,420.00)
Accumulation of Home Appliance Shrinkage	(211,189,340.00)	-	(211,189,340.00)
Ladder			
Equipment Depreciation Accumulation	(450,422,650.00)	-	(450,422,650.00)
Computer			
Accumulation of Depreciation of Tables and Chairs	(47,154,125.20)	-	(47,154,125.20)
Office work/meeting			
Studio Tools Shrink Accumulation	(52,883,300.00)	-	(52,883,300.00)
Accumulated Shrinkage of Communication Equipment	(6,636,430.00)	-	(6,636,430.00)
Accumulation of Depreciation Building Dan	(147,996,496.00)	-	(147,996,496.00)
Building			
Accumulated Depreciation of Buildings	(147,996,496.00)	-	(147,996,496.00)
Workplace Building			
Road Shrinkage Accumulation, Irrigation,	(1,499,400.00)	-	(1,499,400.00)
And Network			
Accumulated Depreciation of the Power Network	(1,499,400.00)	-	(1,499,400.00)

From the table above it can be seen that the classification of BKD fixed assets in Soppeng Regency is in accordance with the classification contained in PSAP BA No. 7 Paragraph 7, as follows: 1) Land, 2) Equipment and machinery, 3) Buildings and structures, 4) Roads, irrigation, and networks, 5) Other fixed assets, and 6) Construction in progress. Apart from that, it is also known from the table that the accounts that experienced an increase/decrease were equipment and machinery, buildings and structures. This means that during the 2015 fiscal year, transactions related to mutations (addition/decrease) in the value of fixed assets of the Soppeng Regency BKD were only limited to transactions related to these accounts.

Discussion result

1. Application of Inventory Accounting at the Regional Personnel and Education and Training Agency (BKD) of Soppeng Regency

a. Acknowledgment of Soppeng Regency BKD Inventory

Based on the presentation of data related to inventory journals, it can be concluded that the recognition of purchases of BKD inventories in Soppeng Regency uses two approaches, namely: Purchases of inventories for the purposes of the BKD secretariat as exemplified in section (a), are directly recognized as inventories or in other words use the asset approach, Purchase of supplies to

carry out an activity such as the management and selection of CPNS candidates as exemplified in part (b), is not recognized as inventory but as inventory expenses or in other words using the expense approach.

In terms of the recognition of BKD inventory in Soppeng Regency using the asset approach, it is in accordance with PSAP BA No. 5 Paragraph 13 PP No. 71 of 2010 which explains that, "inventories are recognized when received or ownership rights and/or control transfers". Regardless of when cash is paid or in other words, inventory is recognized on an accrual basis. This is indicated by the acknowledgment of inventory when the Proof of Goods Handover Event has been received as illustrated in the presentation of the data.

While the recognition of BKD inventories in Soppeng Regency using the expense approach is based on evidence of the SP2D LS transaction as illustrated in the presentation of the data. According to Tanjung (2014: 265), "the source document used to journal expenses and expenses that have been paid is SP2D." Furthermore, in the Regulation of the Minister of Home Affairs (Permendagri) No. 21 of 2011 concerning the Second Amendment to Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management it is explained that, "A Letter of Order for Disbursement of Funds, hereinafter abbreviated as SP2D, is a document used as the basis for disbursing funds issued by a BUD based on a Letter of Order to Pay (SPM)." Meanwhile, SPM may not be issued before goods and/or services are received (Source: PP No. 58 of 2005 concerning Regional Financial Management). Thus, it was concluded that the supplies had been received by the BKD of Soppeng Regency earlier than the time of payment. However, it is recognized when payment has been made. So that it can be said that the recognition of BKD inventories in Soppeng Regency using the load approach does not use an accrual basis or is not in accordance with PSAP No. 5 Paragraph 13 PP No. 71 of 2010.

b. Measurement of BKD Inventory in Soppeng Regency

Inventory value includes all costs that must be incurred until the goods can be used. Based on PSAP BA No. 5 Paragraph 15 PP No. 71 of 2010 there are three alternatives for measuring the value of inventory, Acquisition costs if obtained by purchasing, Cost of production if obtained by own production, Fair value, if obtained by other means such as donations/spoils. Based on interviews with the preparer of the Soppeng Regency BKD financial reports, Mr. Faharuddin, it is known that inventory is recorded at the purchase price. While the purchase price is part of the acquisition price. So it was concluded that the Soppeng Regency BKD had implemented PSAP BA No. 5 Paragraph 15.

Based on the Notes to the Soppeng Regency BKD Financial Statements as contained in Appendix 9, it is known that the ending inventory value is presented based on the results of the physical count (stock taking) on the balance sheet date multiplied by the last purchase price. Inventory of Regional Personnel and Education and Training Agency as of December 31, 2015 on the balance sheet of IDR 514,000 consisting of,

Table 2. Detailed List of Supplies of Consumables in the form of ATK

No	Name of goods	The amount of goods	Price of goods	The amount of goods
1	HVS paper 70 Gr	5 reams	70,000.00	350,000.00
2	Cardboard Binding	1 reams	78,000.00	78,000.00
3	2 Inch Duct Tape	1 roll	26,000.00	26,000.00
	Amount	6	174,000.00	454,000.00

Table 3. List of Inventory of Postage Stamps, Stamps and Other Postal Items

No	Name of goods	The amount of goods	Price of goods	The amount of goods
1	6000 stamp duty	10 lb	6,000.00	60,000.00

Amount

10 lb

6,000.00

60,000.00

Thus it can be concluded that the supply of BKD in Soppeng Regency is assessed using the FIFO (First In, First Out) method. This is in accordance with PSAP BA No. 05 Paragraph 17 PP No. 71 of 2010 the first point explains that inventories can be valued using systematic methods such as FIFO.

c. Inventory Expenses

Based on PSAP BA No. 5 Paragraph 22 explains that inventory expenses are recorded at the cost of inventory usage. Inventory load calculation is carried out in order to present operational reports. In terms of inventory recording, the government is allowed to use both perpetual and physical (periodic) methods.

In the event that inventory is recorded on a perpetual basis, the measurement of inventory usage is calculated based on the record of the number of units used multiplied by the value per unit according to the valuation method used (PSAP BA No. 5 Paragraph 24 PP No. 71 of 2010). More on PSAP BA No. 5 Paragraph 25 explains that, if the government uses the physical method, the measurement of inventory usage is calculated based on the physical inventory, namely by means of the initial inventory balance plus the purchase or acquisition of inventory minus the ending inventory balance multiplied by the value per unit according to the valuation method used.

This has been implemented by the Soppeng Regency BKD. The inventory recording method used by BKD Soppeng Regency is a periodic approach (Source: Notes to Financial Statements/attachment 9). That is, recording is only done when there is an addition, so it does not update the amount of inventory. The amount of ending inventory is known by carrying out stock taking at the end of the period. This applies to inventory records for the purposes of the Soppeng Regency BKD secretariat.

BKD Soppeng Regency has disclosed the accounting policies used in measuring ending inventory. This is in accordance with PSAP BA No. 5 Paragraph 26 PP No. 71 of 2010 the first point states that the financial statements disclose the accounting policies used in measuring inventory. For the next points, namely the second and third points from PSAP BA No. 5 Paragraph 26 which explains that further explanation of supplies such as goods or equipment used in public services, goods or equipment used in the production process, goods stored for sale or handed over to the public, and goods still in the production process intended for sale or handed over to the community; Type, amount and value of inventories in damaged or obsolete condition.

2. Application of Fixed Assets Accounting at the Soppeng Regency Civil Service and Education and Training Agency (BKD).

a. Recognition of Fixed Assets BKD Soppeng Regency

Based on PSAP BA No. 7 Paragraph 15 PP No. 71 of 2010 explained that fixed assets are recognized when future economic benefits can be obtained and their value can be measured reliably. In order to be recognized as a fixed asset, the following criteria must be met: Tangible; Has a useful life of more than 12 (twelve) months; The cost of the asset can be measured reliably; Not intended for sale in the normal course of the entity's operations; and Acquired or constructed with the intention of being used. Furthermore, on PSAP BA No. 7 Paragraph 18 explains that, the recognition of fixed assets will be reliable if the fixed assets have been received or their ownership rights have been surrendered.

This is in accordance with what is implemented in the Soppeng Regency BKD. The fixed assets of the Soppeng Regency BKD include all tangible assets utilized by the government or for the public interest which have a useful life of more than 1 year. In addition, fixed assets are recognized when, There has been a handover of goods from a third party, with proof of the transaction of the Minutes of Handover of Goods/Work, Meets the minimum unit value of capitalization; It's just that in the LRA and LO general journals related to fixed assets, researchers found errors in the recognition of fixed assets in the form of construction in progress. In this case the accounting function of the Soppeng Regency BKD recognizes the existence of fixed assets "Construction in Progress" which work is completed in one fiscal year.

Although these deviations do not affect the statement of financial position (balance sheet) because the completed "Construction in Progress" has been reclassified to "Office Buildings". Which means the value of construction in progress becomes 0 and the value of the office building increases according to the value of the KDP. This means that the KDP value on the balance sheet does not exist or is 0. However, it is still important for the preparers of the Soppeng Regency BKD financial reports to know when a fixed asset is recognized as construction in progress.

b. Measurement of Fixed Assets BKD Soppeng Regency

Based on the measurement of fixed assets contained in PSAP BA No. 7 Paragraph 20 PP No. 71 of 2010, fixed assets are valued at cost. If the valuation of fixed assets using acquisition cost is not possible, then the value of fixed assets is based on the fair value at the time of acquisition. More on PSAP BA No. 7 Paragraph 23 explains that, "tangible goods that qualify to be recognized as an asset and are classified as fixed assets must initially be measured at cost".

This is in accordance with what is applied by the Soppeng Regency BKD. The value of fixed assets of BKD Soppeng Regency is recorded based on acquisition cost (Source: Proof of transaction and CALK).

c. Expenditure After Acquisition

Based on PSAP BA 07 paragraph 49, it is explained that expenditures after the acquisition of fixed assets that extend their useful lives or are likely to provide future economic benefits in the form of capacity, production quality, or increased performance standards, must be added to the carrying value of the assets concerned. .

This is in accordance with what is applied to the Soppeng Regency BKD, where the Soppeng Regency BKD has set a minimum unit value limit for fixed asset capitalization, namely; Spending per unit of machine tools and sports equipment with a value equal to or more than IDR 300,000.00; Expenditure on buildings and buildings whose value is equal to or more than IDR 10,000,000.00; Expenditures that are not covered by the minimum capitalization limit mentioned above are required as expenses except for expenses for land, roads/irrigation and other fixed assets in the form of library collections and art-style items.

However, until December 2015 the expenses that occurred in the Soppeng Regency BKD were expenditures that did not add value to fixed assets. So that the expenditure is only treated as an expense. The expenditure in question is routine maintenance expenditure which consists of; Expenditures for maintenance of office equipment and supplies; Building maintenance expenditure; Expenditure on software/hardware maintenance.

3. CONCLUSION

Based on the results of research on the application of inventory accounting and fixed asset accounting at the Soppeng Regency Civil Service and Education and Training Agency (BKD), it can be concluded as follows; The inventory accounting for BKD in Soppeng Regency is mostly in accordance with the applicable standards, based on the measurement indicators as follows; Inventory recognition using the asset approach at BKD Soppeng Regency is in accordance with PSAP BA 05 PP No. 71 of 2010; Inventory recognition using the load approach at BKD Soppeng Regency is not in accordance with PSAP BA 05 PP No. 71 of 2010; The measurement of inventories and inventory costs for BKD in Soppeng Regency is in accordance with PSAP BA 05 PP No. 71 of 2010; and Disclosure of BKD inventory in Soppeng Regency is in accordance with PSAP BA 05 PP No. 71 of 2010. The accounting for fixed assets of the Soppeng Regency BKD is in accordance with the applicable standards, based on measurement indicators as, Recognition of the fixed assets of the Soppeng Regency BKD is in accordance with PSAP BA 07 PP No. 71 of 2010, with the exception of fixed assets in the form of Construction in Progress that are not yet in accordance with applicable standards (PSAP BA No. 7 Paragraph 39); The measurement of BKD fixed assets in Soppeng Regency is in accordance with PSAP BA 07 PP No. 71 of 2010; Expenditure after acquisition of BKD fixed assets in Soppeng Regency is in accordance with PSAP BA 07 PP No. 71 of 2010; Depreciation of BKD fixed assets in Soppeng Regency is in accordance with PSAP BA 07 PP No. 71 of 2010; Termination and disposal of fixed assets BKD Soppeng Regency in accordance with PSAP BA 07 PP No. 71 of 2010; and Disclosure of fixed asset information in the Notes to the Soppeng Regency BKD Financial Report is incomplete. In this case the Soppeng Regency BKD does not include the useful life of the fixed assets and the depreciation rate for the fixed assets.

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