

IMPLEMENTATION OF BOOKING INVENTORY AND REPORTING REGIONAL OWNED GOODS

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ABSTRAK

One area of regional property management is regional property administration, which includes bookkeeping, inventory, and reporting as part of a set of tasks for managing regional property in compliance with legal and regulatory requirements. Administration of regional property in order to create administrative orders, including compiling reports on regional property that will be used as material for preparing balance sheets of government agencies that provide data so that the implementation of regional property management can be carried out effectively. This study aims to determine the application of opening, inventory and reporting of regional property based on Minister of Home Affairs Regulation No. 47 of 2021 at the Office of the Regional Housing, Settlement and Land Office of North Sulawesi Province. This study employed a qualitative descriptive methodology. Both primary and secondary data were used. In this study, documentation, observation, and interviews were employed as data collection techniques. The findings demonstrated that the Minister of Home Affairs' Regulation Number.47 Year 2021 concerning Procedures for Implementing Bookkeeping, Inventory, and Reporting of Regional Property was followed in the application of regional property bookkeeping, inventory, and reporting at the Housing, Settlement, and Land Office of North Sulawesi Province.

KATA KUNCI

Regional Property, Booking and Reporting, Administration and Regulation of the Ministry of Home Affairs Number. 47 of 2021.

INTRODUCTION

Regional governments have the privilege of controlling and supervising regional issues and interests, and they exercise the authority entrusted by the central government in this matter. The regional executive has no problem managing regional property and is obliged to look after it to serve the region. In supporting government activities, management of regional property is an important component that must be handled properly and correctly. Ensuring effective management of regional property is very important to pay attention to governance and encourage community development. Therefore, it is very important to handle regional property in an orderly manner, with transparency and accountability, with an emphasis on improving good governance so that its use is optimal. Article 1 paragraph 2 of Regional Property, Government Regulation Number 27 of 2014 concerning Management of State or Regional Property (BMN/BMD), and Minister of Home Affairs Regulation Number 19 of 2016 all contain special regulations pertaining to the management of regional property. Concerning Technical Guidelines All regional wealth, whether acquired through purchases, acquired at the cost of budgets and expenditures, or originating from other lawful acquisitions, whether mobile or immovable, is referred to as "regional property," or "management of regional property."

The management of regional property includes the following: planning, budgeting, purchasing, usage, security, and maintenance; assessment; transfer; deletion; destruction; administration; guidance; supervision; and control. The scope of managing regional property includes administration, which consists of a number of tasks like inventory, reporting, and bookkeeping of regional property in accordance with legal requirements. In its implementation, regional governments must also pay attention to administrative directions, including in making reports on regional property. This report will be the basis for creating balance sheets for government institutions, making it easier to manage regional property efficiently.

Management of regional property at the North Sulawesi Province Housing, Settlement and Land Service is an important aspect when running regional government today in realizing an efficient and effective government system, while also ensuring transparency, accountability and strong public responsibility. As one of the Regional Apparatus Organizations, the North Sulawesi Province Housing, Settlement and Land Service (PERKIMTAN) is required to follow government policy because the use or utilization of regional property is very important. Of course, in carrying out their duties and functions, they need to use regional property. For this reason, the management of recording regional property at the North Sulawesi Province Housing, Settlement and Regional Land Service must be in accordance with asset management principles because regional property will continue to increase in connection with government programs. Minister of Home Affairs Regulation Number 47 of 2021 is the basis for implementing BMD Administration. With this regulation, there may be a mismatch between the existing system at the North Sulawesi Province PERKIMTAN Service Office and the requirements set out in this regulation. Existing bookkeeping and reporting systems may need to be adjusted or updated to comply with new requirements, which can create technical and administrative challenges. Considering this background, it is important for the North Sulawesi Province PERKIMTAN Service Office to pay attention to the challenges and opportunities associated with implementing these regulations to ensure success in managing regional property.

LITERATURE REVIEW

Accountancy

The statement from (Sasongko, 2016:2-4) states that accounting is the process of analyzing, documenting, categorizing, reporting, summarizing and interpreting financial data for the purposes of

its users. The process of evaluating, categorizing, documenting, condensing, and interpreting commercial transactions is known as accounting. (Jonick, 2017: 1). Meanwhile, according to Kieso, Weygandt and Warfield (2018: 2), Accounting is a set of business operations that provide financial reporting for both internal and external users.

Public sector accounting

Three primary aspects of public sector accounting are information provision, management control, and accountability. (Mardiasmo, 2019: 44). According to Haryanti, et al. (2017:1) Public sector accounting is a service that provides public services in order to meet public needs. Meanwhile, according to Halim and Muhammad (2018:3), the process of discovering, measuring, recording, and reporting financial transactions from a company or public entity—such as the government—that are utilized to inform economic decisions is known as public sector accounting.

Government Accounting

Sadat (2020) said that the scope of government accounting includes management accounting, financial accounting systems, financial and development planning, monitoring and inspection systems, as well as various financial implications of government policies .Government Accounting Standards, also known as SAP, are outlined in Government Regulation Number 71 of 2010 Article 1 Paragraph 3. These are the accounting principles used in the preparation and presentation of government financial reports. Currently, Indonesia has entered a new era of government accounting development, namely the use of the accrual basis in its accounting. In this era, government accounting has developed by adapting *the international Public Sector Accounting Standard*, which is also recognized by many countries that apply the accrual basis in their government accounting. (Effendi, 2021: 2).

Regional Property

Based on Minister of Home Affairs Regulation Number 47 of 2021, regional property is defined as goods obtained or purchased from the APBD, or sourced from other legitimate acquisitions, both movable and immovable goods, apart from wealth and bonds, some of which can be estimated, such as individuals and plants.

Types of Utilisation of Regional Property

Types of Utilisation of Regional Property Article 32 Permendagri Number 17 of 2007 stipulates several types of utilisation of regional property, namely:

1. Lease: Utilisation of local property by other parties for a certain period of time in exchange for cash. Regional property, both land and buildings, which have not been used by the regional government, can be leased to third parties as long as it is beneficial to the region. Leasing of regional property does not change its ownership status. Leasing of regional property must be done with the approval of the regional head.
2. Borrowing and Use: Borrowing and Use is the transfer of local government property to the central government and local governments for use within a certain period of time without compensation and after the period ends it is handed back to the manager. The period of borrowing and use of regional property does not exceed two years and can be extended.
3. Cooperation in utilisation: Utilisation cooperation means that local property is used by another party for a certain period of time to increase non-tax local revenue and other sources of financing. Since the agreement is signed, utilisation cooperation must last for 30 (thirty) years.
4. Build-to-Sell: Build-to-sell means that someone uses regionally-owned land and facilities to build buildings and facilities. After an agreed period of time, the land and facilities are used by another

party. After the period ends, the land and facilities are handed back to the other party. The construction time to be handed over shall not exceed thirty years from the time the agreement is signed. After the period of utilisation ends, the building to be handed over must be audited by the functional supervision apparatus of the local government before being used by the Regional Head.

5. Build to Use: Build to use is when someone uses regionally-owned land to build buildings, facilities, and amenities. After the building is completed, the land is handed over to another party for use within a set period of time.

Management of Regional Property

In PP no. 28 of 2020 concerning Management of Regional Property, there are cycles in the management of regional property, namely; Needs planning and budgeting, procurement, utilization, usage, security and maintenance, transfer, assessment, extermination, administration, removal and guidance, supervision and control

Administration of Regional Property

Administration is a series of activities that include bookkeeping, inventory and reporting of Regional Property in accordance with applicable regulations (Permendagri Number 17 of 2007). Administration is also one of the activities of Regional Property Management which functions to provide data on Regional Property. Regional Property is something that has economic value from its benefits or operation which produces an opinion and has a long life cycle (Usnaini, Yasin and Sianipar, 2021:37). Regional Property is one of the elements mentioned in regional activities and must be managed well in order to support the implementation of government activities and services to the community. According to Minister of Home Affairs Regulation Number 47 of 2021, the objects of administering Regional Property include: All goods purchased or obtained at the expense of the APBD and all goods originating from other legitimate acquisitions (including goods obtained from grants/donations or the like goods obtained as implementation of an agreement/contract), goods obtained in accordance with statutory provisions, goods obtained based on a court decision that has permanent legal force, or goods recovered from divestment proceeds from Regional Government capital participation.

Bookkeeping

The first stage in implementing regional property administration is bookkeeping. Minister of Home Affairs Regulation No. 47 of 2021, the process of recording and documenting regional property into a list of goods that are under the management of property managers, goods users, or goods users' proxies, adjusted to the classification and coding of goods, is called bookkeeping. Application system-based data entry is the process of carrying out bookkeeping activities.

Inventory

The process of collecting data related to regional property, recording, and reporting findings is known as an inventory of regional property. Recording of purchased commodities is known as inventory. The purpose of recording items is to share information. Inventory is the process of compiling and recording a list of state-owned goods in an orderly, systematic and orderly manner in accordance with the provisions of applicable laws and regulations. Goods owned by the government and under the control of local governments will be inventoried. There will be four activity steps in this technical implementation guide, starting with preparation phase, data collection stage, inventory results reporting stage, and follow-up stage of inventory results.

Reporting

Referring to Permendagri 47 of 2021, reporting is a set of procedures used by Property Manager Assistants, Property User Managers, or Property Management Managers to prepare and submit data and information in order to carry out Bookkeeping, Inventory and BMD Reporting to the Property User, Property User, or Property Manager. The aim of this reporting is to ensure that information relating to regional property is available correctly and precisely, the report becomes material in preparing balance sheets for the government and can be used as material for consideration in following up on regional property.

Minister of Home Affairs Regulation Number 47 of 2021

The Minister of Home Affairs Regulation Number 47 of 2021 serves as the foundation for the Ministerial Regulation in 2021 that governs the Management of Regional Property with regard to the Procedures for Implementing Bookkeeping, Inventory, and Reporting of Regional Property. Minister of Home Affairs Regulation Number 47 of 2021 was created with the intention of improving the previous regulations by examining their implementation and field developments. This way, the transition will be implemented as a means of helping regional governments address property issues and will lead to better administration than it did previously.

The process of gathering, documenting, and reporting BMD data collection outcomes is known as inventory. The purpose of the Inventory is to determine the actual number and value and condition of BMD, whether under the control of the Property User, Property User and Property Manager. The aim of the BMD Inventory is to provide good BMD data in an effort to create administrative and physical order and facilitate the implementation of BMD management. Inventory stages consist of preparation, implementation, reporting investment results, and follow up on inventory results

METHODOLOGY

This study takes a descriptive approach to qualitative research. Detailed observation is the main focus of the qualitative method. When conducting this research using qualitative approaches can result in a phenomenon that is studied in greater detail (Sugiyono, 2018:1). The type of data used in this research is qualitative data. Both primary and secondary data were used. In this study, documentation, observation, and interviews were employed as data collection techniques.

Analysis Process

The method of analysis that will be used in this study is:

1. Data reduction
Data reduction is the result of the process of selecting, focusing, summarizing, and changing existing raw information from a number of field notes written after the data was collected. For the intention of gaining a general understanding of the North Sulawesi Provincial Housing, Settlement, and Land Service's implementation of bookkeeping, inventory, and reporting of regional property.
2. Data Presentation
At this stage, the data is presented into a collection of structured information. There is the possibility of drawing important conclusions and sorting which is the key to discussions regarding the implementation of bookkeeping, inventory and reporting of regional property at the North Sulawesi Provincial Housing, Settlement and Land Services Office based on applicable regulations.
3. Drawing conclusions

At this stage, based on the results obtained, conclusions can be drawn regarding the implementation of bookkeeping, inventory and reporting of regional property at the North Sulawesi Provincial Housing, Settlement and Land Services Office based on Minister of Home Affairs Regulation No. 47 of 2021

Place and time of research

The research will be carried out at the North Sulawesi Province Housing, Settlement and Regional Land Service, JL. TNI No. 5, Tikala, Manado City, North Sulawesi Province and research time 11 October 2023 to 04 April 2024.

RESEARCH RESULT AND DISCUSSION

Bookkeeping of Regional Property

The bookkeeping of regional property at the North Sulawesi Province Housing, Settlement and Land Service (PERKIMTAN) is in accordance with the applicable regulations using Minister of Home Affairs Regulation No. 47 of 2021 concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property.

In the initial process of bookkeeping of goods belonging to the area, the goods user, assisted by the goods administrator, will look for the whereabouts of the goods and the completeness of the documents. Then registration and recording will be carried out which have gone through the goods reconciliation process. In this process, filling in item data will be done directly in the application used by the North Sulawesi Province Regional PERKIMTAN Service, namely SIMDA BMD. When the data entry process is complete, the item inventory card (KIB) will be issued which contains information such as item name, inventory number, location, value, condition and other asset-related information. For the process of bookkeeping for regional property at the North Sulawesi Province Regional PERKIMTAN Service based on Minister of Home Affairs Regulation No. 47 of 2021 in the registration and recording of goods often experience problems. Such as the lack of completeness of the goods form so that the process takes a long time because the form must be completed first and sometimes the office experiences problems with the internet network and the application which makes the input process hampered. The government through the Ministry of Home Affairs has developed the E-BMD application following Minister of Home Affairs Regulation no. 47 of 2021 was issued. However, for the process of implementing Bookkeeping, Inventory and Reporting of official goods, PERKIMTAN, North Sulawesi Province still uses SIMDA BMD. because the use of E-BMD is still in the development process, it will take time and a long process to move to the E-BMD application.

Investment in Regional Property

The Inventory Stage is divided into 4 stages, namely the preparation, implementation, reporting of results and follow-up to inventory results:

1. Preparation phase

At this stage, the implementation of the inventory at the North Sulawesi Province PERKIMTAN service begins with the appointment of an inventory team based on the decree of the Governor of North Sulawesi Province. The decision letter states the institutional structure, the names of all the teams carrying out the BMD inventory and their overall duties. Followed by printing BMD data paper such as KIB A - KIB F and Room Inventory Card (KIR). For the goods inventory card at the North Sulawesi Province PERKIMTAN Service, there is no KIB E.

2. Implementation Stage

After the preparation stage, it continues with the implementation stage which includes the data collection stage and the identification stage

a. Data Collection and Recording Stage

The data collection and recording stage is carried out by counting the number of goods, examining the condition of the goods, attaching a temporary registration label to the BMD that has been calculated and recording the inventory results on the Inventory working paper.

1) Counting the number of items

The results of the inventory of regional property are stated in the KIB Working Paper Form B based on the results of matching physical checks and the whereabouts of the goods.

2) Examine the condition of the goods

When examining your own goods, you can find out which items are still good, slightly damaged, heavily damaged or even lost. Usually done every month but on the own initiative of the goods manager. And also every quarter to report to the BKAD asset sector regarding the condition of the goods for further reconciliation.

3) Attach a Temporary Registration Label

Temporary registration labels are in the form of stickers filled with numbers according to the coding of goods including location codes and regional goods codes. These stickers are affixed to goods located in each SKPD/work unit concerned but are still temporarily registered.

b. Identification Stage

The identification stage is carried out starting from grouping the condition of the goods and assigning item codes according to class and coding.

1) Item Condition Grouping

Grouping is done so that each item has variations, for example office equipment groups, communication equipment groups, transportation equipment groups, and others. And classify the condition of the goods using existing codes, namely B=good, RR=lightly damaged, and RB=severely damaged.

2) Providing Goods Codes According to Class and Codification

Research BMD data administratively including item codes, registration code, item name, acquisition years, BMD specifications and identities, usage status determination, proof of ownership for BMD which needs to be accompanied by proof of ownership, book value, and/or acquisition value. Codification is the provision of item coding to each inventory item belonging to the Regional Government which states the location code and item code.

3. Reporting Inventory Results

The activity begins with the North Sulawesi Province PERKIMTAN official goods administrator compiling a List of Inventory Resulting Goods (DBHI) based on the results of the inventory work paper, compiling a statement of the truth of the inventory results, making an inventory results report, printing the results of the Inventory report, submitting approval for the BMD inventory results report along with DBHI and Minutes to the Person in Charge and submit a report on the results of the inventory to the Regional Financial and Asset Agency (BKAD) Office of North Sulawesi Province

4. Follow-up Stage

After the inventory process is complete, the North Sulawesi Province PERKIMTAN service at this stage, the user/authorized user of regionally owned goods will follow up on each item. This is done

so that the process of identifying, tracking and managing regional government assets can run more efficiently. Starting with affixing permanent blank labels to all inventoried goods, re-recording if there is data on goods that does not match and the results of the inventory are used as the basis for the user or proxy of the goods user to follow up on regional property belonging to the North Sulawesi Province PERKIMTAN service based on applicable provision.

Reporting Regional Property

The outcomes of the bookkeeping and inventory completed by the North Sulawesi Province PERKIMTAN service will be reported as part of the reporting process for regional property. To carry out reporting, the North Sulawesi Province PERKIMTAN service uses the SIMDA application to make the reporting process easier and faster, however, cases encountered when using the SIMDA application sometimes still cause errors or other disturbances that hinder the BMD reporting process.

Implementation of Regional Property Bookkeeping at the North Sulawesi Province Housing, Settlement and Land Area Service Office

Based on research results from the North Sulawesi Province PERKIMTAN service, bookkeeping will be carried out by the user or authorized user of the goods and assisted by the goods administrator. After that, the goods will be recorded and registered using the SIMDA BMD application. The implementation of bookkeeping at the North Sulawesi Province PERKIMTAN Service is in accordance with PERMENDAGRI No. 47 of 2021. North Sulawesi Province PERKIMTAN service. Even though the bookkeeping process is declared appropriate, there are still obstacles to the BMD bookkeeping process at the North Sulawesi Province PERKIMTAN service, such as the lack of completeness of goods data documents so that the bookkeeping process can take a long time because the goods documents must be completed.

Implementation of Regional Property Inventory at the North Sulawesi Province Housing, Settlement and Land Area Office

1. Preparation Stage: The Preparation Stage is the initial stage in carrying out the BMD inventory at the North Sulawesi Province PERKIMTAN service based on PERMENDAGRI No. 47 of 2021, especially in article 53
 2. Investment Implementation Stage, At this stage the inventory team will collect data and identify all goods that are under the control of the North Sulawesi Province PERKIMTAN service. Implementation of inventory at the North Sulawesi Province PERKIMTAN service based on PERMENDAGRI No. 47 of 2021, especially in article 57.
 3. Investment Reporting Stage, Reporting the inventory of regional property at the North Sulawesi Province PERKIMTAN service will prepare a report and report the results of the inventory to the North Sulawesi Province BKAD. BMD inventory reporting to the North Sulawesi Province PERKIMTAN service based on PERMENDAGRI No. 47 of 2021, especially in article 60.
 4. Follow-up Stage of Inventory Results. This is the final stage in implementing the BMD inventory. In following up on the results of the inventory at the North Sulawesi Province PERKIMTAN service, the goods user or the goods user's proxy will follow up on regionally owned goods based on the applicable provisions in accordance with PERMENDAGRI No. 47 of 2021, especially in article 67.
- The North Sulawesi Province PERKIMTAN Service has implemented BMD Inventory in accordance with PERMENDAGRI regulations No. 47 of 2021.

Implementation of Regional Property Reporting at the North Sulawesi Province Housing, Settlement and Regional Land Service Office

North Sulawesi Province Housing, Settlement Areas and Regional Land Service Office for Reporting regional property must carry out based on PERMENDAGRI No. 47 of 2021 includes technical reporting that must be carried out by each Regional Work Unit (SKPD) including the North Sulawesi Province PERKIMTAN service. Reporting will be carried out by the user or authorized user of the goods and assisted by the goods administrator. After that, the goods will be reconciled first and will be reported to the North Sulawesi Province BKAD office.

Department of North Sulawesi Province has implemented BMD reporting in accordance with PERMENDAGRI regulations no. 47 of 2021. In the BMD reporting process at the North Sulawesi Province PERKIMTAN service, it turned out that the SIMDA BMD application error problem also had a big influence on the reporting process. In the SIMDA BMD application, there are often delays due to the input process in the SIMDA application. Based on the results of interviews, the SIMDA application often experiences errors, making it difficult for goods managers to input BMD data.

CONCLUSIONS

1. Implementation of Regional Property Bookkeeping involves searching for the whereabouts of goods, filling in data in the application used by SIMDA BMD, and issuing a Goods Inventory Card (KIB) which includes information about goods at the North Sulawesi Province PERKIMTAN service in accordance with PERMENDAGRI No. 47 of 2021. Even though the bookkeeping process has been carried out well, there are obstacles such as a lack of complete goods documents, interference with the internet network, and applications that hinder the input process.
2. Implementation of Regional Property Inventory at the North Sulawesi Province PERKIMTAN Service, inventory is carried out every 5 years and 1 year for supplies and construction in progress. Carried out by the user/authorized user of the goods, assisted by the goods administrator. Inventory is carried out in 4 stages starting with the Preparation, Implementation, Reporting and Follow-up Stages of the inventory results.
Based on this, the implementation of inventory at the North Sulawesi Province PERKIMTAN Service is in accordance with PERMENDAGRI No. 47 of 2021.
3. The implementation of Regional Property Reporting at the North Sulawesi Province PERKIMTAN service begins with making a report on goods that have gone through a previous reconciliation process. Reporting is carried out by property users and property managers and will be reported to the Regional Financial and Asset Agency (BKAD) and it is also necessary to carry out reconciliation of regional property. Region Based on this, the implementation of BMD reporting at the North Sulawesi Province PERKIMTAN Service is in accordance with PERMENDAGRI No. 47 of 2021.

RECOMMENDATION

The following recommendations can be made from this research based on the findings of the conducted research:

1. When implementing BMD management, the North Sulawesi Province PERKIMTAN Service needs to carry out the transition using the E-BMD application. So that the BMD administration process can run well. Seeing the many problems with the SIMDA-BMD application which often experiences errors, it is necessary to transition to the E-BMD application.
2. The North Sulawesi Province PERKIMTAN Service needs to pay more attention to completeness in archiving every document for goods made or received. Apart from that, goods documents must be arranged neatly so that when carrying out bookkeeping and inventory, the goods forms are easy to find and make it easier for goods managers when registering and recording goods on work papers.

3. There needs to be better coordination and communication between parties carrying out BMD administration, so that all parties involved can better understand their duties and responsibilities when carrying out effective BMD management in achieving accountability and transparency in BMD management.

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