



Analysis Of The Application Of Government Accounting Standards To Fixed Assets And Its Impact On Audit Opinions

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ABSTRACT

This study aims to explain the causes behind the analysis of the implementation of Government Accounting Standards, Fixed Asset Reporting, and Internal Control Systems, and their implications for the audit opinion on the financial statements of the Kubu Raya Regency Government. This research adopts a qualitative approach. Data collection was conducted through interviews with the Head of the Accounting and Reporting Division of the Regional Financial and Asset Management Agency. The findings reveal that the application of government accounting standards in the financial audit opinion issued by the Audit Board of Indonesia (BPK), particularly in the area of asset recognition, remains problematic. Several assets have not yet been recognized due to the absence of ownership documentation, unrecorded outstanding local tax receivables, errors in budget planning, incomplete ownership records, and insufficient detail in the recording of fixed asset specifications in the inventory cards. The Regional Inspectorate and the Financial and Development Supervisory Agency, as the Government Internal Supervisory Apparatus (APIP), are encouraged to enhance oversight and provide assistance to the local government in implementing Government Accounting Standards (SAP), fixed asset governance, and the Integrity Assessment Survey. Strengthening these areas is expected to minimize findings during financial audits conducted by the Audit Board of Indonesia.

INTRODUCTION

The audit opinion on the financial statements of the Kubu Raya Regency Government has become an urgent issue because the WTP opinion has not been achieved, reflecting weaknesses in fixed asset management and internal controls that threaten transparency and public accountability. Supported by international research Hossain et al (2019) found that public

organizations that do not obtain an “unqualified” opinion experience a decline in public trust and difficulty obtaining funding.

Other studies emphasize the urgency of achieving a WTP opinion, because a clean opinion (unqualified) increases financial credibility, lowers the cost of capital, and supports decision-making making it a primary target for almost all public organizations. Benefits of WTP for Clean opinions strengthen the reputation and efficiency of financial management, and provide easy access to financing, as concluded by the Faster Capital and Accounting Insights studies. How to achieve WTP The Kubu Raya Regency Government needs to consistently implement Government Accounting Standards (SAP), especially in the preparation of accurate and transparent fixed asset reports, and strengthen the internal control system with asset administration, clear SOPs, and effective control procedures.

LITERATURE REVIEW

Understanding Regional Finance

In principle, the definition of regional finance is an inseparable part of the definition of state finance. The relationship between regional finance and state finance can be seen in sub-regional income other than Regional Original Income (PAD), namely transfer income in the form of Revenue Sharing Funds, General Allocation Funds (DAU) and Special Allocation Funds (DAK). Referring to Law Number 17 of 2003, Article 1 paragraph (1), State Finance is all the rights and obligations of the state that are valued in money, as well as something in the form of goods and/or money that becomes the property of the state for the implementation of these obligations and rights. Based on the quote above, the definition of regional finance is the same as the definition of state finance where the state is analogous to the region. This is in accordance with Government Regulation Number 12 of 2019 concerning Regional Financial Management, Regional finance is all the rights and obligations of the Region in the context of implementing Regional Government activities that can be valued in money as well as all assets that can become the property of the Region related to the implementation of Regional rights and obligations.

According to Government Regulation Number 71 of 2010, the information presented in financial reports is intended to meet the information needs of all user groups. This means that government financial reports are not prepared solely to meet the needs of each user group. Rather, they serve as a form of accountability for state financial management. Therefore, the report components that must be presented must at least include the types of reports and information elements required by applicable laws and regulations (statutory reports).

In addition, taxes are a major source of income for the government, therefore financial reports must also provide sufficient information for taxpayers. Information regarding accountability for the administration of government affairs, both in the form of assets and liabilities, can be fulfilled properly and adequately if using the accrual basis, meaning that recognition is recognized when the bill arises, not when cash is disbursed and/or received. However, if there are regulations requiring the presentation of financial reports on a cash basis, then it is possible that this must also be applied.

Principles in Regional Finance

Article 4 of the Minister of Home Affairs Regulation Number 13 of 2006 stipulates that the general principles of regional financial management are to be managed in an orderly manner, in compliance with laws and regulations, effectively, efficiently, economically, transparently, and responsibly based on the principles of justice, propriety, and benefit to the community. Meanwhile, according to Government Regulation Number 12 of 2019, Regional Financial Management is carried out in an orderly, efficient, economical, effective, transparent, and responsible manner, taking into account the sense of justice, propriety, benefit to the community, and in compliance with the provisions of laws and regulations.

Regional Fixed Asset Management

In Government Regulation Number 71 of 2010, fixed assets are defined as assets that have a physical form and have an economic life of more than 12 (twelve) months and are used for government activities or as public facilities. In government, fixed assets owned by the government are also referred to as regional assets. According to the Regulation of the Minister of Home Affairs Number 19 of 2016, Regional Assets (BMD) are all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or other legitimate acquisitions, including:

1. Goods granted/donated/donated/similar from other parties;
2. Goods obtained through agreements/contracts
3. Goods obtained based on statutory regulations; or
4. Goods obtained based on a court decision that has been determined with a final decision

BMD is one of the tangible assets controlled by the Regional Government. BMD belongs to the government as a result of events that occurred in the past and has economic and/or social benefits in the future that are expected to be obtained, and can be measured in monetary units, including non-financial resources needed to provide services to the general public and historical and cultural assets maintained and cared for by the state/region. Referring to Government Regulation Number 71 of 2010, fixed assets are recorded at acquisition cost. If the acquisition cost in the valuation of fixed assets is not possible, the value of fixed assets can be determined at fair value at the time of acquisition. Fixed assets are classified based on the similarity of their nature or function in the operational activities of an entity.

Internal Control

The Internal Control System regulated in Government Regulation Number 60 of 2008 is an activity carried out continuously by the leadership and all employees in providing adequate assurance of achieving organizational goals through activities that are effective and efficient, reliable, and in compliance with laws and regulations. Indra Bastian (2006: 450) said that the internal control system aims to: (1) protect organizational assets; (2) check the accuracy and reliability of accounting data; (3) encourage efficiency; (4) encourage compliance with management policies. Based on the explanation above, it can be concluded that the purpose of the internal control system is to create policies and work procedures for an organization, protect company assets, ensure the reliability and accuracy of accounting records and information, and increase the efficiency of company activities.

Audit Opinion on Financial Statements

Article 1 of Law No. 15 of 2004 states that an opinion is a statement of conclusion from an independent external auditor regarding the assessment of the level of fairness of financial information presented in financial statements. The opinion given on financial statements reflects the quality of management and presentation of a financial statement. The increase in the percentage of opinions resulting from audits of financial statements generally illustrates the improvement achieved by local government entities in presenting fair financial statements in accordance with the follow-up to recommendations from findings made in the previous year. Likewise, a decrease in the percentage of opinions can be caused by the discovery of errors that require correction to prevent them from continuing in the future.

There are five types of opinions on financial audits given by the BPK, namely :

1. Unqualified opinion
2. Modified unqualified opinion
3. Qualified opinion
4. Averse opinion
5. Disclaimer of opinion

Financial Statement Examination

Auditing the Regional Government Financial Reports (LKPD) conducted by the Supreme Audit Agency (BPK) is a core duty of the BPK, as stipulated in Law Number 15 of 2006 concerning the Audit Board. The financial reports prepared by regional governments serve as a form of accountability for the regional head, as the holder of the APBD budget, for the implementation of programs and activities budgeted in the APBD. The LKPD is prepared by both accounting and reporting entities, guided by the regional financial accounting system and SAP.

Auditing of the LKPD is a type of financial audit conducted by the BPK with the aim of providing an opinion statement regarding the level of fairness of the information presented in the LKPD. Based on the explanation of Article 16 paragraph (1) of Law No. 15 of 2004 concerning Auditing of State Financial Management and Accountability, an opinion is a statement from a professional independent auditor regarding the fairness of financial information presented in the financial report based on the criteria of (1) compliance with Government Accounting Standards (SAP), (2) adequacy of disclosed information, (3) compliance with applicable regulations, and (4) effectiveness of the internal control system implemented. Therefore, an auditor is expected to focus on directing his audit towards the audit objectives.

METHODS

The research used in this study is qualitative research, namely research that explains the causes of findings in the application of Government Accounting Standards, fixed asset management and internal control systems in the Kubu Raya district government. This study uses a qualitative approach to explain the causes of findings in the application of Government Accounting Standards (SAP), fixed asset management, and internal control systems in the Kubu Raya District Government. Reasons for Improvement The phrase "research used in this study" seems redundant. The addition of the word "findings" emphasizes more than one finding identified in the study. The use of the abbreviation SAP for Government Accounting Standards makes the sentence more concise. Place of research BPKAD Kubu Raya Regency.

The primary data obtained were data sourced from interviews conducted with the Head of the Accounting and Reporting Section of the Kubu Raya Regency Financial and Asset Management Agency. Primary data were obtained through interviews with the Head of the Accounting and Reporting Section of the Kubu Raya Regency Financial and Asset Management Agency (BPKAD). The interview method was chosen as a tool for data collection because through in-depth interviews intellectual abilities, as part of the roots of professionalism, which are in the form of thoughts and ideas, as well as a person's insights will be revealed, and also can enter the world of thoughts and feelings of respondents. In addition to the interview method, this study also used the documentation method for data collection. The documentation method was used to collect data from various relevant documents, such as archives, reports, laws and regulations, as well as notes and other documents related to the research topic (Prastowo, 2011).

In this study, the unit of analysis is an object, the researcher focuses the research on interviews that contain information related to the implications of the implementation of Government Accounting Standards, Fixed Asset Management and Internal Control Systems on the Audit Opinion of the Kubu Raya Regency Government's Financial Reports, namely by developing and interpreting objects according to what they are. In this study, the unit of analysis is data obtained through interviews regarding the implementation of Government Accounting Standards (SAP), fixed asset management, and internal control systems that affect the audit opinion of the Kubu Raya Regency Government's financial reports. Simplification of sentences that seem too long and complex. Emphasis on the objectives of the analysis and focus on interview data.

In this study, source triangulation was carried out by comparing observation data with interview data, and comparing interview results with related documents obtained. In this study,

source triangulation was carried out by comparing interview data, observations, and related documents to ensure the validity of the data. Reduce the repetition of the word "data" and make sentences shorter and easier to understand. Focus on the core of the triangulation technique. The recapitulation was grouped into the number of findings on the implementation of government accounting standards, the number of findings on fixed asset management, and the number of findings on the internal control system which would later be analyzed for their implications on the audit opinion of the Kubu Raya Regency Government's financial statements conducted by the Indonesian Audit Board (BPK RI). These findings were grouped based on the categories of SAP implementation, fixed asset management, and internal control systems, which were then analyzed to see their implications on the audit opinion of the Kubu Raya Regency Government's financial statements by the Indonesian Audit Board (BPK RI).

RESULTS

Kubu Raya Regency which is part of West Kalimantan Province with an area of 8,568.01 KM². based on Law Number 27 of 1959 concerning the stipulation of Emergency Law Number 3 of 1953 concerning the Establishment of the Level II Region of West Kalimantan. Through the Plenary Session of the Indonesian House of Representatives on July 17, 2007, the ratification of the Bill concerning the establishment of Kubu Raya Regency, West Kalimantan Province was determined. The establishment of Kubu Raya Regency was then ratified by Law Number 35 of 2007 dated August 10, 2007, which was then recorded in the State Gazette of 2007 Number 101 and Supplement to the State Gazette Number 4751. From the continuation of the Law, in terms of administrative area division, Kubu Raya Regency consists of 9 Districts, 128 villages and 370 hamlets. As of the end of 2017, Kubu Raya Regency consisted of nine sub-districts, divided into 123 villages, 450 hamlets, 787 neighborhood associations (RW), and 3,111 neighborhood associations (RT). There were 738 village officials spread across all villages in Kubu Raya Regency. (BPS Kubu Raya, 2025)

Kubu Raya Regency is a lowland with an average height of ± 84 meters above sea level, located at $0^{\circ}13'40.83''$ to $1^{\circ}00'53.09''$ South Latitude, and $109^{\circ}02'19.32''$ to $109^{\circ}58'32.16''$ East Longitude. The area of Kubu Raya Regency is a land area of 6,985.24 km². At the end of 2017, the administrative area of Kubu Raya Regency consisted of 9 sub-districts, based on Law Number 35 of 2007 the land area of each sub-district, namely: Batu Ampar (2,002.70 KM²), Terentang (786.40 KM²), Kubu (1,211.60 KM²), Teluk Pakedai (291.90 KM²), Sungai Kakap (453.17 KM²), Rasau Jaya (111.07 KM²), Sungai Raya (929.30 KM²), Sungai Ambawang (726.10 KM²), and Kuala Mandor B (473.00 KM²). The northern part of Kubu Raya Regency borders Pontianak City and Mempawah Regency, the eastern part borders Ketapang Regency and Sanggau Regency, the southern part borders Kayong Utara Regency, and the western part borders the Natuna Sea.

DISCUSSION

The Audit Report of the Financial Report of Kubu Raya Regency conducted by the Republic of Indonesia Audit Board in this study contains 3 (three) assessment components, namely the Implementation of Government Accounting Standards, Fixed Asset Management and Weaknesses in the Internal Control System which were carried out during the period 2012-2021.

Implications of the Implementation of Government Accounting Standards on the Audit Opinion of the Financial Reports of the Kubu Raya Regency Government

The implications of SAP implementation on the BPK Audit Opinion are assessed based on findings regarding the treatment of cash and cash equivalents, receivables, inventory, investments, fixed assets, liabilities, revenues, expenditures, and others. The research findings

span from 2012 to 2021. The findings on the implementation of Government Accounting Standards are presented in Table 1 below:

Table 1 Data Findings on the Implementation of Government Accounting Standards

Findings	Many findings									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Cash	-	-	-	-	-	-	-	-	-	-
Receivables	-	1	1	2	1	1	-	-	1	-
Supplies	1	1	-	-	1	1	-	-	-	1
Investment	-	-	-	-	-	-	-	-	-	-
Fixed Assets	1	2	2	2	2	2	1	1	1	
Obligation	-	-	-	-	-	-	-	-	-	-
Income	-	1	-	1	-	-	1	-	1	1
Shopping	2	2	1	1	1	1	1	-	1	1
Etc	-	-	-	-	-	-	-	-	-	-

Source: Processed Data

Based on the table above, we can see that the number of findings in 2012 was 4, consisting of 1 inventory accounting finding, 1 fixed asset accounting finding, and 2 expenditure accounting findings. In 2013, the number was 7, consisting of 1 accounts receivable accounting finding, 1 inventory finding, 2 fixed asset accounting findings, 1 revenue accounting finding, and 2 expenditure accounting findings.

During the 2014–2021 period, the number of findings related to Government Accounting Standards (SAP) fluctuated. In 2014, there were 4 findings, consisting of accounting findings for receivables (1), fixed assets (2), and expenditure (1). In 2015, this increased to 6 findings, including receivables (2), fixed assets (2), revenue (1), and expenditure (1). In 2016, there were 6 findings, consisting of receivables (2), fixed assets (1), expenditure (2), and others (1). In 2017, there were 5 findings, namely receivables (1), inventory (1), fixed assets (2), and expenditure (1). In 2018, this decreased to 3 findings, including fixed assets (1), revenue (1), and expenditure (1). In 2019, there was only 1 finding related to fixed assets. Meanwhile, in 2020 and 2021, there were 4 findings each, consisting of receivables, fixed assets, revenue, expenditure, and inventory.

Overall, the findings on SAP during 2012–2021 showed an up-and-down pattern. Of all the findings, fixed asset accounting was the most common finding with a total of 14 findings. Based on an interview with Ms. Indah Soegiarsih as Head of Accounting and Reporting of the Kubu Raya Regional Financial and Asset Management Agency, she explained, "Fixed asset accounting findings include evidence of asset ownership that is still in the process of being completed involving another entity. Although capital expenditures have been recognized and there is a Minutes of Handover/Minutes of Work Completion from a third party, it still cannot be recognized as an asset because there has not been a submission of the name of the proof of ownership."

In addition, the findings of expenditure were caused by errors in recording fixed asset expenditures as goods/service expenditures, resulting in realization not in accordance with the budget. Findings of receivables arose due to unrecorded tax bills, for example, advertising that was still installed even though its permit had expired. Findings of inventory were due to a lack of stocktaking, while other findings were due to unresolved treasury claims. These findings align with research by Atyanta (2011), which states that SAP discrepancies are generally related to financial reports, budget realization, and fixed assets. SAP implementation is important to

maintain transparency and consistency of reporting. Many SAP findings can reduce the quality of financial reports and reduce the opportunity to obtain an Unqualified Opinion (WTP).

Implications of Fixed Asset Management on the Audit Opinion of the Financial Report of the Kubu Raya Regency Government

This study shows that fixed asset management has implications for the audit opinion of financial statements by the Supreme Audit Agency (BPK). Weaknesses in fixed asset management encompass all stages, from needs planning and budgeting, procurement, use, utilization, valuation, transfer, destruction, write-off, administration, to coaching, supervision, and control. These findings occurred between 2012 and 2021. Detailed data related to the findings on fixed asset management are presented in Table 2 below:

Table 2 Data Findings on Fixed Asset Management

Scope of fixed asset management	number of findings									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Needs Planning And Unemployment	-	-	-	-	-	-	-	-	-	-
Procurement	-	-	-	-	-	-	-	-	-	-
Use	-	-	-	-	-	-	-	-	-	-
Utilization	-	-	-	-	-	-	-	-	-	-
Security And Maintenance	2	1	1	2	2	2	1	1	2	1
Evaluation	1	1	1	-	1	-	2	-	-	-
Transfer	-	-	-	-	-	-	-	-	-	-
Extermination	-	-	-	-	-	-	-	-	-	-
Deletion	-	-	-	-	-	-	-	-	-	-
Administration		1	1	2		1	2	1	1	1
Coaching, Supervision And Control	-	-								
Amount	3	3	3	4	3	3	5	2	3	2

Source: Processed Data

Based on the data in the table above, the number of fixed asset management findings fluctuated between 2012 and 2021. Between 2012 and 2014, there were three findings each. In 2015, this number increased to four findings, then to three findings again in 2016 and 2017. A further increase occurred in 2018, with five findings. After that, the number tended to decline, with two findings in 2019 and 2021, and three findings in 2020. Overall, the majority of findings came from the security and maintenance aspects, with a total of 15 findings throughout 2012–2021.

Based on an interview with Mrs. Indah Soegiarsih, Head of Accounting and Reporting of BPKAD Kubu Raya, she said: "The findings of security and maintenance are that there is evidence of ownership of assets that are still in the process of being completed involving other entities

even though capital expenditure has been recognized and there is a Minutes of Handover/Minutes of Work Completion from a Third Party but it still cannot be recognized as an asset because there has not been a submission of the name of the proof of ownership."

In addition, there were 10 findings related to fixed asset administration, generally caused by errors in recording vehicle chassis or engine numbers on the Goods Inventory Card (KIB) in various asset categories. Meanwhile, there were 6 findings related to fixed asset valuations, triggered by donated assets that had not been revalued at fair value because they were still awaiting the assessment process from the relevant parties. To support asset management, the Kubu Raya Regency Government coordinated with the National Land Agency (BPN) in issuing asset documents such as land, so that the process followed procedures. Currently, the Regency Government is also developing a portal <https://geoportal.kuburayakab.go.id/#/> to monitor the coordinates of all owned assets.

Based on this description, the more fixed asset management findings related to weaknesses in the internal control system, the lower the chance of a local government obtaining an unqualified opinion (WTP). This finding aligns with Suci Ayu's (2019) research, which states that weak asset management impacts financial statement opinions. The large number of assets that have not been properly recorded is one of the main factors contributing to a negative BPK audit opinion.

Implications of Internal Control Systems on the Audit Opinion of the Financial Reports of the Kubu Raya Regency Government

The results of this study show the implications of the internal control system on the audit opinion of financial reports conducted by the BPK. Weaknesses in the internal control system are divided into two, namely weaknesses in the budget implementation control system and weaknesses in the internal control structure. The data findings on the application of Government Accounting Standards can be seen in Table 3 below:

Table 3 Data Findings on the Implementation of Government Accounting Standards

No		year									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	weaknesses in the control system for the implementation of the revenue and expenditure budget										
1	inadequate activity planning	1			1				1	1	1
2	the collection, deposit and reporting mechanisms as well as the use of state and grants do not comply with the provisions	-	1	-	-	-	-	1	-	-	1

3	storage of legal regulations in certain technical fields or internal provisions of the organization being audited regarding income and expenditure	-	-	-	-	-	-	-	-	-	-
4	implementation of spending outside the APBD mechanism	-	-	-	-	-	-	-	-	-	-
5	the implementation of the policy is not timely or has not been implemented resulting in increased costs	-	-	-	-	-	-	-	-	-	-
6	Income/policy implementation is not appropriate or has not been carried out resulting in the loss of potential revenue	-	-	-	-	-	-	-	-	-	-
7	physical management of regional assets is not yet orderly										
	weaknesses in internal control structure										
1	the entity does not have a formal standard operating procedure for a procedure	-	-	-	-	-	-	-	-	-	-

2	The SOP (management of assets, income, expenditure, receipts, expenses, grants) in the entity has not been running optimally	1			1						
3	the entity does not have an internal audit unit	-	-	-	-	-	-	-	-		
4	the existing internal supervisory unit is inadequate or not functioning optimally	-	-	-	-	-	-	-	-	-	-
5	there is no adequate separation of duties and functions	-	-	-	-	-	-	-	-	-	-

Source: Processed Data

Based on the data in the table above, findings related to weaknesses in the internal control system fluctuated between 2012 and 2021. In 2012, there were two findings, consisting of inadequate activity planning and suboptimal management SOPs (assets, income, expenditure, receipts, expenditures, grants). In 2013, there was one finding related to mechanisms for collection, deposit, reporting, and use of grants that did not comply with regulations. In 2014, no findings were found. In 2015, two findings were again found similar to 2012. In 2016 and 2017, there were no findings. In 2018, there was one finding similar to 2013. In 2019 and 2020, there was one finding each related to inadequate activity planning, and in 2021, two findings were again found, namely inadequate activity planning and a grant mechanism that did not comply with regulations. Overall, the most frequently occurring findings were related to inadequate activity planning, with a total of 5 findings throughout the 2012–2021 period.

Based on an interview with Mrs. Indah Soegiarsih as Head of Accounting and Reporting of BPKAD Kubu Raya, she explained "The findings due to inadequate activity planning were due to budget errors (which should have been for goods/services expenditure but were budgeted in capital expenditure). Furthermore, findings on the collection, deposit and reporting mechanisms as well as the use of state revenue and grants were not in accordance with adequate provisions with a total of 5 findings during 2012-2021 due to grants for which there were no minutes of handover." In addition, 2 findings were also found related to management SOPs that had not been running optimally.

In general, the more internal control weaknesses found, the lower the local government's chances of obtaining an unqualified opinion (WTP). These findings align with Bangsawan's (2017) research, which states that internal control weaknesses are often caused by inaccurate record-keeping, inadequate reporting processes, late report submissions, and weak accounting information systems. These factors influence auditors' assessments of local government financial reports.

CONCLUSION

Based on the results of data analysis and testing, it can be concluded that the implications of the implementation of Government Accounting Standards, fixed asset management, and internal control systems on the audit opinion of the Kubu Raya Regency Government's financial statements are as follows.

The implementation of Government Accounting Standards (SAP) impacts the Supreme Audit Agency (BPK) audit opinion, particularly regarding asset recognition, which cannot be performed due to the lack of ownership proof and unrecorded regional tax bills. The more findings regarding the implementation of SAP, the lower the likelihood of local government financial reports receiving an Unqualified Opinion (WTP). This aligns with government accounting theory regarding the importance of consistency and objectivity in financial reports, as well as research by Sri Yunawati (2016) and Damanik & Shauki (2019).

Fixed Asset Management also impacts the Supreme Audit Agency (BPK) audit opinion. Issues identified include errors in budget planning, incomplete proof of ownership, and errors in recording fixed asset specifications on the Goods Inventory Card (KIB). The more findings related to fixed assets, the lower the government's chances of obtaining an unqualified opinion. Asset issues are one of the main causes of exceptions to the BPK's opinion, according to research by Putra (2018) and Apriyana (2020).

The Internal Control System (ISC) significantly influences audit opinions. The greater the number of ISC weaknesses, the less likely a local government is to receive an unqualified opinion. ISC issues include inaccurate record keeping, inadequate accounting information systems, weak activity planning, inappropriate grant and revenue mechanisms, high costs due to inappropriate policies, lost tax potential, weak control over physical assets, unclear location of fixed assets, and suboptimal SOPs. This finding is supported by research by Atyanta (2012), Musa (2015), and Rante, Salle, & Marlissa (2018).

SUGGESTION

This research shows that there is still an increasing number of findings related to the implementation of Government Accounting Standards (SAP), fixed asset management, and internal control systems. This indicates that the more findings, the lower the chance of local governments obtaining an Unqualified Opinion (WTP). This situation is important to note, especially for relevant parties, so that they can take corrective action.

Practically, the results of this study have implications for several parties, namely for the Supreme Audit Agency (BPK) as an independent external audit institution, so that it can provide constructive recommendations to local governments to improve the quality of financial reports and support the achievement of a WTP opinion. For the Regional Inspectorate and the Financial and Development Supervisory Agency (BPKP) as the Government Internal Supervisory Apparatus (APIP), the results of this study serve as a reference to improve the role of supervision and mentoring. Strengthening supervision of the implementation of SAP, fixed asset management, and internal control systems is important so that findings can be minimized during audits by the BPK and also for the Kubu Raya Regency Government, this study serves as input so that local governments improve their understanding and implementation of SAP, fixed asset management,

and strengthen internal control systems in carrying out government activities. With these improvements, it is hoped that the prepared financial reports can meet the criteria of accountability and transparency, thereby obtaining or maintaining a good audit opinion from the BPK.

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