

OPTIMIZING REGIONAL ASSET MANAGEMENT THROUGH RISK-BASED ACCOUNTING STRATEGIES: BOMBANA REGENCY PUBLIC WORKS AND SPATIAL PLANNING DEPARTMENT

Muhamad Rahman Al Akbar¹, Mohammad Jihadi², Rizki Febriani³

Universitas Muhammadiyah Malang

E-mail: rahmanalakbar@webmail.umm.ac.id¹, Jihadi@umm.ac.id², febrianirizki@umm.ac.id³

Received : 01 December 2025

Published : 31 January 2026

Revised : 15 December 2025

Link Publish : <https://radjapublika.com/index.php/MORFAI/article/view/5045>

Accepted : 10 January 2026

Abstract

This study aims to analyze the optimization of regional asset management through a risk-based accounting strategy at the Public Works and Spatial Planning (PUPR) Office of Bombana Regency. The background of the study stems from common problems in regional asset management such as inconsistencies in recording, suboptimal utilization, and weak internal control systems, which are often audit findings. The risk-based accounting approach becomes relevant following the issuance of the Minister of PUPR Circular Letter No. 12/SE/M/2024 concerning guidelines for implementing risk management, which emphasizes the integration of corruption, legal, SPBE, and service risks into organizational governance. This study uses a descriptive qualitative method with data collection techniques through in-depth interviews, observation, and documentation studies. The results show that asset management at the PUPR Office of Bombana is still administratively oriented and has not fully implemented risk management principles in asset planning, recording, utilization, and maintenance. However, awareness of the importance of risk-based management is starting to grow through internal policies and improvements to the information system. In conclusion, the implementation of a risk-based accounting strategy has the potential to increase accountability, efficiency, and the economic value of regional assets if supported by an integrated information system and adequate human resource capacity.

Keywords: *Regional Asset Management, Risk-Based Accounting, PUPR Service, Risk Governance, Bombana*

INTRODUCTION

The management of regional assets, or Regional Property (BMD), is a key pillar of governance focused on efficiency and accountability. In the Public Works and Spatial Planning (PUPR) Department, assets have high strategic value because they encompass public infrastructure that directly impacts regional productivity (Aprilianto & Alfirdaus, 2024). Based on the 2024 Bombana Regency LKPD (Regional Government Financial Report), the PUPR Department manages the largest number of assets compared to other agencies. However, the size of these assets brings significant management complexity, with inventory constraints and mismatches between accounting data and physical conditions remaining major issues (Wathani et al., 2022). Classic issues such as incomplete ownership documents and suboptimal asset utilization frequently arise in BPK audits. This is exacerbated by the low capacity of government officials to understand the asset accounting system and weak internal oversight (Septia & Yusran, 2024). Government Accounting Standards (SAP) No. 07 should function as a planning and oversight instrument (RS & Fitriyah, 2020), but its implementation in the regions often becomes bogged down in administrative formalities without addressing managerial analysis (Fajriyah, 2023; Muhammad, 2020). In line with the demands of modern governance, the integration of risk-based accounting is **crucial** to mitigate potential asset loss, infrastructure damage, and cost inefficiencies. Although the Minister of Public Works and Public Housing's Circular Letter No. 12/SE/M/2024 mandates risk management across all lines, its implementation at the regional level remains procedural and has not been integrated with the accounting system (Emilda, 2023; Marunduri & Waruwu, 2025). In Bombana Regency, this challenge is evident in the management of approximately 900 km of roads, which are vulnerable to technical and administrative risks that threaten the WTP opinion. This study aims to analyze the current state of asset management at the Public Works and Housing Agency (PUPR) of Bombana Regency and formulate an adaptive risk-based accounting strategy. This study is expected to synchronize national policies with local implementation to ensure more transparent and sustainable asset management.

LITERATURE REVIEW

A. Theory of Good Governance and Public Asset Management

Good governance is a governance paradigm that emphasizes the principles of transparency, accountability, participation, and effectiveness to build public trust (UNDP, 1997; OECD, 2015). From the *New Public Management* (NPM) perspective, good governance is directed at results and managerial accountability that focuses on the efficient use of resources (Hood, 1995). In Indonesia, the enforcement of this principle is accommodated through Government Regulation No. 60 of 2008 concerning SPIP and Home Affairs Ministerial Regulation No. 19 of 2016, which allows for the management of Regional Assets (BMD) to be carried out in a transparent and accountable manner. In the context of asset management, *good governance* reflects the ability of local governments to optimize the economic, social, and political value of public assets (Kaganova & McKellar, 2006). Effective asset governance requires clear institutional policies, accurate record-keeping based on information systems, and strong internal controls to mitigate the risk of loss (Kaganova, 2011). Weak governance implementation often triggers classic problems such as unrecorded assets and unclear legal status (Halim & Abdullah, 2021). Conversely, consistent application of *governance principles has been shown to improve the reliability of financial reports, support unqualified opinions, and strengthen agencies' readiness to implement risk-based accounting* (Setyaningsih & Wibowo, 2022; Saputra *et al.*, 2023). Thus, *good governance* is not merely administrative but also a strategic instrument to ensure the continued benefit of public assets.

B. New Public Management (NPM)

New Public Management (NPM) marks the transformation of traditional bureaucracy into a more flexible public management model by adopting private sector principles, such as results orientation, decentralization, and performance measurement (Hood, 1991; Besley *et al.*, 2022). In asset management, NPM encourages a paradigm shift from mere administrative inventory to a resource management strategy focused on creating public value (Halim & Abdullah, 2021). Although proven to improve efficiency and internal control (Jacob *et al.*, 2018), its implementation in Indonesia still faces challenges in synchronizing accounting data with the physical condition of assets (Rosdiana & Nugroho, 2020).

C. Public Sector Accounting

Public sector accounting serves as a strategic management instrument and information system to support decision-making and public accountability (Lapsley, 2009; Grossi *et al.*, 2022). In Indonesia, Government Accounting Standards (SAP) No. 07 in Government Regulation No. 71 of 2010 specifically regulates the treatment of fixed assets, from recognition to depreciation. Theoretically, accounting has three main functions: information provider, accountability tool, and control instrument (Puspitasari *et al.*, 2020). However, regional practices often remain trapped in reporting formalities rather than managerial control tools (Fajriyah, 2023). The integration of accounting with asset management is crucial, especially in supporting risk management policies as mandated in the Circular Letter of the Minister of Public Works and Public Housing No. 12/SE/M/2024 (Aprilianto & Alfirdaus, 2024).

D. Risk Management and Risk-Based Accounting

Enterprise Risk Management (ERM) is an integrated framework that enables organizations to comprehensively identify, assess, respond to, and integrate risks to ensure the achievement of strategic objectives (COSO, 2017). In the public sector, ERM has transformed from a mere audit function into a strategic navigation tool that strengthens asset management systems for operations. The ERM approach to accounting helps organizations proactively identify error-prone areas such as asset misclassification, invalid data, and reporting delays (Lubis, 2022).

Based on the COSO (2017) framework, the effectiveness of risk management is measured through five main, integrated components:

1. Governance and Culture: Assess senior management involvement and risk awareness within the organization's structure and work ethics.
2. Strategy and Goal Setting: overhauling the alignment between agency strategy and formally defined *risk appetite and risk tolerance*.
3. Performance : Includes a systematic identification process, assessment of the quality of the methodology (impact and opportunity matrix), and the effectiveness of the mitigation plan through a *risk map*.
4. Review and Revision: Measuring the organization's ability to integrate *Key Risk Indicators* (KRI) and make system improvements based on internal audit results and regulatory changes.

5. Information, Communication, and Reporting: Emphasizes accuracy, integrity of risk data, and ease of distribution of risk information to stakeholders for decision-making.

The implementation of these five components in the asset accounting system at the PUPR Service is expected to be able to create asset value protection and support the achievement of transparent financial reporting that is free from material misstatements.

METHOD

Research Approach: Qualitative 1. Deepening the Process (How and Why): This research focuses on how the Risk-Based Accounting Strategy is implemented and influences optimization. These “how” and “why” questions require a deep understanding of the process, institutional interactions, perceptions, challenges, and coordination efforts, which can only be explored through qualitative data (interviews, observations, document analysis). 2. The Concept of the Risk-Based Accounting Strategy: Qualitative research allows researchers to build a conceptual model (optimization context) from field data, rather than simply testing existing hypotheses. 3. Understanding Socio-Organizational Phenomena: Background problems such as HR constraints, coordination, and administrative culture. These institutional aspects are subjective and contextual, thus requiring interpretation and thematic analysis which are characteristic of qualitative research. Type of Research: Case Study Case Study is a research strategy that deepens a phenomenon in this case, Optimization of Regional Asset Management through Risk-Based Accounting Strategy in a real-life context and within a specific timeframe, using various data sources

RESULTS AND DISCUSSION

A. Actual Condition of Regional Asset Management at the PUPR Service of Bombana Regency

The current state of regional asset management at the Bombana Regency Public Works and Spatial Planning (PUPR) Department shows administrative progress, but still faces various structural and functional challenges. In terms of asset planning, the process is largely conducted through a *bottom-up approach* based on proposed needs from each sector. However, this mechanism is not fully supported by a comprehensive analysis of existing asset data. Consequently, there is a risk of duplication in procurement and a lack of budget efficiency due to the lack of an asset life cycle *analysis*. The asset recording and inventory aspects have utilized the SIMDA BMD application developed by the BPKP. However, the implementation of this system does not fully guarantee data accuracy because most physical assets have not been directly verified in the field. Classic problems such as uncertified assets, damaged assets that have not been removed, and discrepancies between records and actual conditions are still encountered. This indicates that the recording system is still oriented towards administrative compliance, not integrating risk control as recommended in *the Good Governance Framework*.

In terms of asset utilization, the Bombana Public Works and Public Housing Agency has utilized most of its assets according to their intended function, primarily to support the implementation of regional infrastructure programs. However, several assets remain underutilized, such as storage warehouses and rarely used heavy equipment. This situation indicates the absence of *an asset performance evaluation* that assesses the level of productivity and economic benefits of assets for public services. This aligns with the findings of Suhendro & Mardiasmo (2023), who emphasized the importance of evaluating asset utility as part of an efficient and sustainable management strategy. In terms of asset maintenance, activities are still reactive, undertaken after damage occurs. There is no mechanism for assessing damage risks or prioritizing maintenance based on asset value and its impact on public services. This approach indicates that the asset management system in Bombana is still at a rudimentary stage, with maintenance lacking risk-based or long-term planning. In general, regional asset management at the Bombana Regency Public Works and Public Housing Agency remains administrative and descriptive, with a primary focus on recording and reporting. However, the use of an asset information system, internal audits, and increased awareness of the importance of accountability indicate a shift toward a more strategic and risk-oriented system. This presents a significant opportunity for transformation toward asset management aligned with the principles of *Good Governance* and *New Public Management*.

B. Implementation of Risk-Based Accounting Strategy in Regional Asset Management at the PUPR Service of Bombana Regency

The implementation of a risk-based accounting strategy at the Public Works and Housing Agency (PUPR) of Bombana Regency is currently in its initial stages. This initiative was triggered by the issuance of Circular Letter of the Minister of PUPR No. 12/SE/M/2024 concerning *Guidelines for the Implementation of Risk Management at the Ministry of PUPR*, which serves as a reference for all work units, including at the regional level. This circular aims

to build an integrated risk management system to support the achievement of organizational goals and introduce new risk classifications such as corruption risk, legal risk, SPBE (Electronic-Based Government System) risk, and public service risk. The Bombana Public Works and Public Housing Agency (PUPR) has begun efforts to socialize and internalize risk management principles into the asset management process. However, its implementation remains conceptual and has not been fully integrated into the regional asset accounting system. A simple mechanism for identifying and assessing risks for high-value assets has been implemented through risk mapping, but the results have not been systematically documented in the regional financial information system (SIMDA BMD). Furthermore, the lack of a Risk Management Unit (UPR) within the Bombana Public Works and Housing Agency is a major obstacle. As a result, risk identification and mitigation are still carried out partially by each division without structured coordination. Limited human resources and the lack of specific training on risk-based accounting also hamper effective implementation.

In terms of information systems, the Bombana Public Works and Public Housing Agency (PUPR) does not yet have an integration feature between asset accounting data and *the risk register*. However, as directed by Circular Letter 12/2024, the risk management system must be supported by an information system capable of monitoring, evaluating, and reporting potential risks at various organizational levels. This presents a challenge in realizing asset management that is adaptive to SPBE risks and operational risks, which are increasing along with the digitalization of local government. Nevertheless, there are positive indications from the initial implementation of a risk-based approach, including increased awareness of high-value asset oversight and a decrease in the number of asset administration findings by the Supreme Audit Agency (BPK). These improvements demonstrate that the application of risk principles, while still rudimentary, has had an impact on improving internal control and accountability in regional asset management. Conceptually, the results of this study reinforce Hopkin's (2018) view that the implementation of risk management in the public sector generally goes through three phases: introduction, adaptation, and integration. The Bombana Public Works and Public Housing Agency is currently in the adaptation phase, where the understanding and application of risk principles are beginning to be internalized into the accounting process, but have not yet become an integral part of the decision-making system. Thus, the implementation of a risk-based accounting strategy at the Bombana Public Works and Public Housing Agency (PUPR) needs to be directed toward institutional strengthening, the establishment of a UPR (Integrated Public Works and Public Housing System), and the development of an integrated information system based on SPBE (Economic and Economic Development). A more comprehensive implementation will enable accountable, efficient, and results-oriented regional asset governance in accordance with the principles of *Good Governance* and *New Public Management*.

CONCLUSION

A. Actual Condition of Regional Asset Management at the PUPR Service of Bombana Regency

The condition of regional asset management at the PUPR Office of Bombana Regency is still at the administrative stage with the main focus on recording and reporting in accordance with statutory regulations, not yet fully on a strategic approach based on risk and performance. In terms of asset planning, the process of identifying regional asset needs is not yet based on asset life cycle data *or* economic benefit analysis. As a result, procurement overlaps and budget inefficiencies persist. The asset recording and inventory aspects utilize the SIMDA BMD information system, but it has not been fully integrated with physical data in the field. Discrepancies between administrative reports and the actual condition of assets are a recurring finding by supervisory agencies, indicating weak verification and internal control systems. In terms of asset utilization, some productive assets have been optimally utilized, but non-productive assets such as heavy equipment and buildings remain underutilized. This is due to the lack of an economic value analysis of assets and the absence of a performance *-based asset evaluation system*. Meanwhile, in terms of maintenance, the approach used is still reactive. Maintenance is carried out after an asset experiences damage without a systematic risk assessment. This situation results in increased repair costs and reduced asset lifespan. In general, it can be concluded that regional asset management at the Bombana Public Works and Public Housing Agency (PUPR) has a sound administrative foundation, but it is not yet fully focused on optimizing asset value through a managerial and risk-based approach. The transformation toward more accountable and efficient governance still requires increased human resource capacity, improved information systems, and the implementation of measurable risk assessment mechanisms.

B. Implementation of Risk-Based Accounting Strategy in Regional Asset Management at the PUPR Service of Bombana Regency

The implementation of a risk-based accounting strategy at the Bombana Regency Public Works and Housing Agency (PUPR) began in line with the issuance of Circular Letter No. 12/SE/M/2024 from the Minister of PUPR concerning Guidelines for the Implementation of Risk Management. This regulation serves as the basis for strengthening risk governance across all PUPR Ministry work units, including at the regional level, with a focus on integrating risk into every organizational and accounting process. Institutionally, the Bombana Public Works and Public Housing Agency (PUPR) understands the importance of risk management, but has not yet established a Risk Management Unit (UPR) as mandated by Circular Letter 12/2024. Risk identification and assessment processes are only carried out at a simple stage through *risk mapping* of high-value assets, while documentation and integration into the accounting system are not yet optimal. The risk classifications stipulated in Circular Letter 12/2024, namely corruption, legal, SPBE, service, and performance risks, have not been fully implemented. New risks, such as digitalization and reputational risks, have not been incorporated into the asset accounting system. Furthermore, the lack of specific training on *risk-based accounting* has resulted in employees focusing on administrative record-keeping rather than financial and asset risk analysis. Nevertheless, the implementation of risk principles is beginning to show positive impacts, such as increased awareness of internal oversight and a decrease in administrative findings by external auditors. This indicates a shift toward accountability-based asset governance and risk control. Conceptually, the Bombana Public Works and Public Housing Agency is currently in the adaptive phase of implementing a risk-based accounting strategy. While this implementation is not yet fully integrated, it has provided an initial foundation for more transparent, efficient, and results-oriented asset governance, in line with the principles of *Good Governance* and *New Public Management (NPM)*.

REFERENCES

- Ameyaw, EE, Chan, APC, & Owusu-Manu, D. (2020). Manajemen aset publik di negara berkembang: Tantangan dan jalur perbaikan. *Jurnal Sistem Infrastruktur*, 26 (2), 04020013.
- Ameyaw, EE, Hu, Y., & Shan, M. (2020). Kematangan manajemen risiko di sektor publik: Tantangan dan jalurnya. *Public Money & Management*, 40 (3), 200–208.
- Angrosino, M. (2018). *Melakukan penelitian etnografi dan observasional*. Sage Publications.
- Ansell, C., & Gash, A. (2008). Tata kelola kolaboratif dalam teori dan praktik. *Jurnal Penelitian dan Teori Administrasi Publik*, 18 (4), 543–571.
- Arena, M., Arnaboldi, M., & Palermo, T. (2021a). Akuntabilitas berbasis risiko di sektor publik: Tantangan dan respons kelembagaan. *Jurnal Akuntansi, Audit & Akuntabilitas*, 34 (5), 1024–1048.
- Arena, M., Arnaboldi, M., & Palermo, T. (2021b). Akuntansi berbasis risiko dan manajemen ketidakpastian di sektor publik. *Akuntansi, Organisasi dan Masyarakat*, 92, 101240.
- Ariffin, N., & Halim, M. (2022). Integrasi manajemen risiko dalam tata kelola aset publik. *Jurnal Internasional Manajemen Sektor Publik*, 35 (4), 512–530.
- Astuti, T., & Wardhani, H. (2021). Penerapan akuntansi berbasis risiko di pemerintah daerah di Indonesia: Hambatan dan peluang. *Jurnal Akuntansi Publik*, 9 (1), 56–73.
- Badan Kepegawaian Daerah Kabupaten Bombana. (2024). *Profil aparatur pemerintah Kabupaten Bombana*. Pemerintah Kabupaten Bombana.
- Beasley, MS, Branson, BC, & Hancock, BV (2019). Manajemen risiko perusahaan dan transparansi akuntansi di sektor publik. *The Accounting Review*, 94 (5), 87–115.
- Beasley, MS, Hancock, B., & Lemoine, J. (2021). Praktik manajemen risiko dalam organisasi pemerintah. *Public Money & Management*, 41 (2), 87–96.
- Bowen, GA (2009). Analisis dokumen sebagai metode penelitian kualitatif. *Jurnal Penelitian Kualitatif*, 9 (2), 27–40.
- BPKP. (2023b). *Pedoman nasional penerapan manajemen di risiko lingkungan pemerintah daerah*. Badan Pengawasan Keuangan dan Pembangunan (BPKP).
- Braun, V., & Clarke, V. (2020). Satu ukuran untuk semua? Apa yang dianggap sebagai praktik berkualitas dalam analisis tematik reflektif? *Penelitian Kualitatif dalam Psikologi*, 18 (3), 328–352.

- COSO. (2017). *Manajemen risiko perusahaan – Integrasi dengan strategi dan kinerja*. Komite Organisasi Sponsor Komisi Treadway.
- Creswell, JW (2020). *Desain penelitian: Pendekatan kualitatif, kuantitatif, dan metode campuran* (edisi ke-5). Sage Publications
- Creswell, JW, & Poth, CN (2018). *Inkuiri kualitatif dan desain penelitian: Memilih di antara lima pendekatan* (edisi ke-4). Sage Publications.
- Damayanti, N. (2020). Evaluasi pengelolaan aset infrastruktur pada Dinas PUPR. *Jurnal Infrastruktur Daerah*, 8 (1), 34–49.
- Damayanti, N., & Rachmawati, A. (2022). Integrasi akuntansi dan manajemen dalam risiko pemerintah daerah. *Jurnal Akuntansi dan Kebijakan Publik*, 9 (3), 201–216.
- Denzin, NK, & Lincoln, YS (2018). *Buku Pegangan Penelitian Kualitatif SAGE* (edisi ke-5). Sage Publications.
- Fahlevi, H., Indriani, R., & Azwar, A. (2021). Implementasi manajemen berbasis risiko di pemerintahan daerah: Studi kasus dari Indonesia. *Jurnal Administrasi Publik dan Penelitian Kebijakan*, 13 (3), 45–57.
- Fitriani, D., & Nugroho, A. (2021). Tata kelola kolaboratif dalam pengelolaan aset publik. *Jurnal Administrasi Negara*, 17 (3), 245–258.
- Gill, P., Stewart, K., Treasure, E., & Chadwick, B. (2008). Metode pengumpulan data dalam penelitian kualitatif: Wawancara dan kelompok fokus. *British Dental Journal*, 204 (6), 291–295.
- Guthrie, J., & Parker, LD (2019). Akuntansi dan akuntabilitas sektor publik: Perkembangan dan dinamika. *Jurnal Akuntansi, Audit & Akuntabilitas*, 32 (6), 1540–1565.
- Handayani, S., & Fitriani, R. (2021). Kesiapan pemerintah daerah dalam menerapkan akuntansi berbasis risiko. *Asian Journal of Accounting Research*, 6 (3), 417–432.
- Hood, C. (2020a). Tata kelola risiko aset publik: Tantangan koordinasi dan akuntabilitas. *Tinjauan Administrasi Publik*, 80 (6), 1043–1058.
- Hood, C., & Dixon, R. (2021). Akuntabilitas dan risiko di sektor publik: Perubahan sifat pelaporan keuangan. *Tinjauan Administrasi Publik*, 81 (5), 823–835.
- IFAC. (2021). *Panduan manajemen risiko untuk entitas sektor publik*. Federasi Akuntan Internasional.
- Ismail, R., Rahim, NFA, & Ahmad, Z. (2022). Integrasi akuntansi berbasis risiko dalam manajemen aset sektor publik. *Public Money & Management*, 42 (5), 321–332.
- Kemendagri. (2022). *Laporan evaluasi kinerja pemerintah daerah dalam pengelolaan barang milik daerah tahun 2022*. Direktorat Jenderal Bina Keuangan Daerah, Jakarta.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat. (2021). *Permen PUPR No.13/PRT/M/2021 tentang pedoman pengelolaan aset infrastruktur*. PUPR.
- Lincoln, YS, & Guba, EG (2019). *Penyelidikan Naturalistik*. Sage Publications
- Mahmudi. (2020). *Manajemen kinerja sektor publik*. UPP STIM YKPN.
- Miles, MB, Huberman, AM, & Saldaña, J. (2019). *Analisis data kualitatif: Buku sumber metode* (edisi ke-4). Sage Publications.
- Moleong, LJ (2019). *Metodologi penelitian kualitatif*. Remaja Rosdakarya.
- Moustakas, C. (1994). *Metode penelitian fenomenologis*. Sage Publications.
- Neuman, WL (2020). *Metode penelitian sosial: Pendekatan kualitatif dan kuantitatif* (edisi ke-8). Pearson Education.
- Nurjanah, S., Andayani, D., & Arifin, R. (2022). Kompetensi aparatur dalam pengelolaan aset pemerintah daerah. *Jurnal Akuntansi dan Kebijakan Publik*, 9 (2), 88–101.
- OECD. (2020a). *Sekilas Pemerintah 2020: Manajemen Aset Publik dan Kesiapsiagaan Risiko*. OECD Publishing.
- OECD. (2020b). *Mengintegrasikan manajemen risiko dalam tata kelola publik: Pedoman OECD*. OECD Publishing.
- OECD. (2020c). *Manajemen risiko oleh pemerintah daerah: Meningkatkan ketahanan dan akuntabilitas*. OECD Publishing.
- Pramesti, D., & Nugroho, A. (2022). Mekanisme koordinasi dan faktor keberhasilan pengelolaan aset publik. *Jurnal Tata Kelola Pemerintahan Daerah*, 5 (2), 87–101.
- Rachmawati, A. (2021). Akuntabilitas dan efisiensi pengelolaan barang milik daerah. *Jurnal Akuntansi dan Keuangan Pemerintah*, 13 (2), 67–79.
- Rahman, H., & Suparman, D. (2023). Penerapan risiko manajemen dalam pengelolaan aset pemerintah daerah: Studi di Indonesia Timur. *Jurnal Akuntansi Publik Indonesia*, 9 (2), 114–129.
- Rahman, T., & Suparman, H. (2023). Tantangan integrasi data aset di pemerintahan daerah Indonesia. *Jurnal Manajemen Sektor Publik*, 4 (1), 11–29.

**OPTIMIZING REGIONAL ASSET MANAGEMENT THROUGH RISK-BASED ACCOUNTING STRATEGIES:
BOMBANA REGENCY PUBLIC WORKS AND SPATIAL PLANNING DEPARTMENT**

Muhamad Rahman Al Akbar **et al**

- Rosdiana, H., Nugroho, A., & Wahyuni, E. (2023). Manajemen aset berbasis risiko di pemerintah daerah Indonesia. *Jurnal Akuntansi dan Keuangan Negara*, 5 (2), 101–120.
- Setiawan, B. (2022). Optimasi aset pemerintah melalui pendekatan *value for money*. *Jurnal Ekonomi dan Kebijakan Publik*, 13 (1), 45–59.
- Setyaningsih, D., & Harahap, A. (2022). Integrasi manajemen risiko dalam sistem akuntansi pemerintahan daerah. *Jurnal Akuntansi Pemerintahan*, 8 (2), 155–170.
- Sugiyono. (2020). *Metode penelitian kualitatif, kuantitatif, dan R&D*. Alfabet.
- Suharyanto, M. (2021). Pendekatan berbasis risiko dalam pengelolaan aset infrastruktur. *Jurnal Pembangunan Daerah*, 11 (2), 134–149.
- Supriyono. (2021a). Penguatan sistem akuntansi berbasis risiko di pemerintah daerah. *Jurnal Akuntansi dan Keuangan Negara*, 6 (2), 112–125.
- Supriyono, RA (2021b). Akuntansi berbasis risiko dalam pengelolaan keuangan pemerintah daerah. *Jurnal Akuntansi & Keuangan Negara*, 6 (3), 215–229.
- Syafri, H. (2020). Manajemen aset publik di era otonomi daerah. *Jurnal Akuntansi Pemerintahan*, 9 (2), 112–127.