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Analysis of the Implementation of Government Accounting Standard Statement Number 07 in Asset Management

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Abstract. *This study aims to analyze the implementation of Government Accounting Standards Statement (PSAP) No. 07 on fixed asset accounting at the Agriculture Office of Pohuwato Regency. This study employed a descriptive qualitative approach. Data were collected through interviews, documentation, and observation, involving seven informants as research participants. The data were analyzed using descriptive analysis techniques. The results show that the Agriculture Office of Pohuwato Regency has implemented the classification and recognition of fixed assets in accordance with PSAP No. 07 by utilizing the Regional Property (Barang Milik Daerah/BMD) application to improve efficiency. The recognition criteria for fixed assets include tangible form, useful life, acquisition cost, and intended use. Asset measurement is conducted comprehensively, covering procurement, distribution, and operational costs. Subsequent expenditures after initial acquisition are managed carefully. Subsequent measurement methods include revaluation and depreciation, although depreciation has not yet been fully implemented in accordance with PSAP No. 07. The derecognition of assets is recorded through structured procedures.*

Abstrak. Penelitian ini bertujuan untuk menganalisis penerapan Pernyataan Standar Akuntansi Pemerintahan (PSAP) Nomor 07 tentang akuntansi aset tetap di Dinas Pertanian Kabupaten Pohuwato. Penelitian ini menggunakan pendekatan deskriptif kualitatif. Data penelitian dikumpulkan melalui wawancara, dokumentasi, dan observasi. Sebanyak tujuh informan dipilih sebagai narasumber penelitian. Data penelitian selanjutnya dianalisis menggunakan teknik analisis deskriptif. Hasil penelitian menunjukkan bahwa Dinas Pertanian Kabupaten Pohuwato telah melaksanakan klasifikasi dan pengakuan aset tetap sesuai PSAP 07 dengan menggunakan aplikasi Barang Milik Daerah (BMD) untuk meningkatkan efisiensi. Kriteria pengakuan aset tetap mencakup aspek berwujud, masa manfaat, biaya perolehan, dan tujuan penggunaan. Pengukuran nilai aset dilakukan secara komprehensif, mencakup biaya pengadaan, distribusi, dan

operasional. Pengelolaan pengeluaran setelah perolehan awal dilakukan secara cermat. Metode pengukuran setelah pengakuan awal meliputi revaluasi dan penyusutan, meskipun penyusutan belum sepenuhnya sesuai PSAP 07. Pencatatan penghentian aset dilakukan melalui prosedur yang terstruktur.

Keywords:
PSAP 07; Asset Management; Department of Agriculture

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Introduction

One important element of government financial statements is the assets they present. According to Government Regulation No. 71 of 2010, fixed assets are tangible assets with a useful life of more than 12 months that are used in government activities or by the general public (Pemerintah Republik Indonesia, 2010a). Fixed assets have a significant and material value in the statement of financial position of government financial reports because they are the main facilities that support the operational activities of government institutions (Palandeng et al., 2022). Fixed asset accounting is part of the management of state-owned property (Pemerintah Republik Indonesia, 2014).

According to Article 1 of Government Regulation No. 6 of 2006 (since replaced by Government Regulation No. 27 of 2014, as amended by Government Regulation No. 28 of 2020; Pemerintah Republik Indonesia, 2006, 2014, 2020), regional property (*Barang Milik Daerah*, BMD) includes all goods purchased or acquired using the regional budget (APBD) or obtained through other legitimate means. Government Regulation No. 71 of 2010 regulates fixed asset accounting in Appendix I.08 PSAP 07 (Pemerintah Republik Indonesia, 2010a, 2010b). In government financial reports, seven elements must be presented, namely the Budget Realization Report, the Statement of Changes in Excess Budget Balance, the Operational Report, the Statement of Changes in Equity, the Statement of Financial Position, the Cash Flow Statement, and the Notes to the Financial Statements (Pemerintah Republik Indonesia, 2010a). In the Statement of Financial Position, assets are an important element and are divided into current assets, long-term investments, fixed assets, and other assets (Pemerintah Republik Indonesia, 2010a). Fixed assets can be grouped into six types: land; equipment and machinery; buildings and structures; roads, irrigation, and networks; other fixed assets; and construction in progress (Pemerintah Republik Indonesia, 2010b).

As part of a government entity, the Department of Agriculture of Pohuwato Regency is responsible for preparing financial statements that include fixed asset elements. The Department faces several significant problems in its financial statements. First, asset inventories are incomplete and asset records are inaccurate, resulting in discrepancies between recorded data and actual conditions. Second, asset valuation is carried out ineffectively and does not comply with applicable standards, and the depreciation method applied is inconsistent, causing inaccuracies in the financial statements. Third, assets that are easily damaged are not maintained effectively, as several assets do not receive adequate maintenance, which can accelerate damage and increase repair costs. Together, these problems indicate the need to improve the asset management system so that financial statements become more accurate and asset management becomes more efficient.

The management of these fixed assets must follow the provisions stipulated in Government Regulation No. 71 of 2010, specifically Appendix I.08 PSAP 07 (Pemerintah Republik Indonesia, 2010a, 2010b). According to Shandra and

Sudradjat (2019), it is important for fixed assets reported in financial statements to be transparent and accountable. This highlights the importance of maintaining openness and fairness in fixed asset management to ensure good accountability.

The financial statements of the Department of Agriculture of Pohuwato Regency for 2021 and 2022 received an Unqualified Opinion (*Wajar Tanpa Pengecualian*, WTP) from the Audit Board of the Republic of Indonesia (BPK RI), in line with the consecutive WTP opinions received by the Pohuwato Regency Government since 2013 (Radio Republik Indonesia, 2026), but they still contained notes on assets that require further evaluation. The problems found in asset management at the Department include the following: (1) inaccurate recording, which can lead to incorrect information even though the opinion is WTP; (2) valuation that does not comply with PSAP 07, which can cause asset reports that do not reflect actual values; and (3) ineffective maintenance of easily damaged goods, despite the WTP opinion.

Shandra and Sudradjat (2019) explain that in the administration of government, several dimensions of accountability must be fulfilled. The first is legal and honesty accountability, which can be realized through compliance with regulations and the prevention of corruption, collusion, and nepotism. The second is process accountability, which is achieved when the government follows established procedures, including consistency with Government Regulation No. 71 of 2010 in accounting treatment. The third is program accountability, in which the government is responsible for the programs it has established, and the fourth is policy accountability, in which policies must be accounted for transparently to the public or internal parties. Therefore, fixed asset management must pay attention to classification, recognition, valuation, discontinuation and disposal, disclosure, and depreciation in accordance with applicable accounting standards, because these aspects can affect the opinion given by BPK RI (Shandra & Sudradjat, 2019).

Based on these regulations and problems, this study aims to analyze the extent to which Government Accounting Standard Statement (PSAP) No. 07 concerning fixed asset accounting is implemented at the Department of Agriculture of Pohuwato Regency.

Public Sector Accounting

Public sector accounting is an information system that functions to identify, record, classify, analyze, and report the financial transactions carried out by public sector organizations (Belinda & Costari, 2021). Public sector organizations include the central government, local governments, non-profit institutions, and state-owned and regional-owned enterprises (Mardiasmo, 2018). The main objective of public sector accounting is to provide relevant and reliable information to stakeholders for decision-making related to the management of public resources (Halim & Kusufi, 2012). Implementing it in government agencies is also considered important because it facilitates and improves the quality of financial reporting (Belinda & Costari, 2021).

Government Accounting Standards

Government Accounting Standards (SAP) are rules and guidelines established for preparing government financial statements that aim to improve transparency, accountability, and efficiency in the management of state finances (Mardiasmo, 2018; Pemerintah Republik Indonesia, 2010a). SAP is used by government entities at both the central and regional levels to record, measure, and report their financial transactions systematically and in a standardized manner (Pemerintah Republik Indonesia, 2010a).

Government Accounting Standard Statement (PSAP) No. 07

According to Government Accounting Standard Statement (PSAP) No. 07, assets are defined as economic resources controlled or owned by the government as a result of past events, from which future economic or social benefits are expected, either for

the government or the community, and which can be measured in monetary units (Pemerintah Republik Indonesia, 2010a). This definition also covers non-financial resources used to provide services to the general public and resources preserved for their historical or cultural value. In the government sector, assets are divided into current assets, long-term investments, fixed assets, and other assets (Pemerintah Republik Indonesia, 2010a). Fixed assets are one of the most important types of assets and account for a significant amount in the government statement of financial position (Palandeng et al., 2022).

Fixed Assets

According to Palandeng et al. (2022), fixed assets are property, equipment, or wealth owned by companies, government institutions, and other entities to generate income. Fixed assets are long-term in nature and cannot be converted into cash within one year. They are used by companies and government institutions to carry out their operations so that performance is maximized and optimal profit can be obtained, and they are not intended to be sold as part of normal operations.

According to the Statement of Financial Accounting Standards (PSAK) issued by the Indonesian Institute of Accountants (IAI), fixed assets are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and that are expected to be used during more than one period (Ikatan Akuntan Indonesia, 2011).

Previous Studies

Several studies have examined how PSAP No. 07 is applied in Indonesian government institutions. Kumesan et al. (2016) found that an elderly care center had applied PSAP No. 07 in its classification, recognition, measurement, post-acquisition expenditures, disposal, and disclosure, but did not record depreciation of its fixed assets. Engka et al. (2017) reported that the North Sulawesi Provincial Education and Training Agency complied with the standard, including depreciation recording, and that it used the SIMDA application for this purpose. Moray et al. (2021) similarly concluded that the fixed asset components at Puskesmas Sagerat, under the Bitung City Health Office, met PSAP No. 07, while Palandeng et al. (2022) found that the Minahasa Regency Culture and Tourism Office complied with the standard but still needed to complete the fixed asset data missing from its inventory list. In a government office in the same sector as the present study, Faidah et al. (2024) reported that the Agriculture and Food Security Office of Palu City had implemented PSAP No. 07 effectively, although depreciation was not yet fully in line with the standard. Taken together, these studies suggest that PSAP No. 07 is generally followed, while depreciation and inventory completeness are recurring weak points.

Research Method

This study uses a qualitative descriptive approach, a research method that aims to obtain an understanding of reality through an inductive thinking process (Sugiyono, 2019).

The research was conducted at the Department of Agriculture of Pohuwato Regency. Two types of data sources were used, namely primary and secondary data sources. Data were collected through interviews, documentation, and observation, with seven informants selected as research participants.

The data were analyzed by examining, interpreting, and processing the information obtained from the Department of Agriculture of Pohuwato Regency. The aim was to explain verbally how Government Accounting Standard Statement (PSAP) No. 07 is applied in the Department. This descriptive analysis technique thus provides a comprehensive overview of fixed asset management in the institution.

Results and Discussion

This study analyzes the implementation of Government Accounting Standard Statement (PSAP) No. 07 concerning fixed assets at the Department of Agriculture of Pohuwato Regency. The discussion is structured around seven indicators, namely fixed asset classification, fixed asset recognition, fixed asset measurement, initial measurement of fixed assets, expenditures after acquisition, subsequent measurement after initial recognition, and discontinuation and disposal of fixed assets.

Fixed Asset Classification

The classification of fixed assets at the Department of Agriculture of Pohuwato Regency generally follows PSAP No. 07, which classifies fixed assets into land; equipment and machinery; buildings and structures; roads, irrigation, and networks; other fixed assets; and construction in progress (Pemerintah Republik Indonesia, 2010b). This classification is intended to facilitate the administration, supervision, and presentation of fixed assets in the financial statements.

Informant 1 explained, "The classification of assets has been adjusted to the categories in PSAP 07, and asset recording is carried out using the Regional Property (BMD) application." This statement indicates that the Department has attempted to implement asset classification systematically through a computerized system. The use of the BMD application also reflects efforts to improve efficiency and accountability in asset administration. A similar use of a computerized regional asset application (SIMDA) to record fixed assets was reported by Engka et al. (2017).

However, the findings show that several problems still occur, particularly incomplete asset inventories and discrepancies between recorded assets and actual conditions in the field. Informant 2 stated, "There are still several assets that have not been fully inventoried because some old assets are difficult to trace physically." This condition indicates that asset administration has not yet fully met the principles of accountability and reliability emphasized in public sector accounting theory. Government Regulation No. 27 of 2014 requires regional property to be administered through bookkeeping, inventory, and reporting (Pemerintah Republik Indonesia, 2014), which underscores that accurate recording and systematic control are needed to produce reliable financial information.

These findings are consistent with Palandeng et al. (2022), who concluded that the Minahasa Regency Culture and Tourism Office still needed to complete the data on fixed assets missing from its inventory list. Similarly, Shandra and Sudradjat (2019) emphasized that fixed assets reported in financial statements must be transparent and accountable.

From a theoretical perspective, the findings show that implementing public sector accounting in government institutions concerns not only compliance with standards but also institutional capacity to manage assets comprehensively. Therefore, the Department of Agriculture of Pohuwato Regency still needs to strengthen inventory control and periodic physical verification to minimize discrepancies in asset records.

Fixed Asset Recognition

The results indicate that the recognition of fixed assets at the Department of Agriculture of Pohuwato Regency generally follows the criteria stipulated in PSAP No. 07. Assets are recognized when they are tangible, have a useful life of more than 12 months, have measurable acquisition costs, and are intended to support government operations rather than to be sold (Pemerintah Republik Indonesia, 2010b).

Informant 3 explained, "Assets are recognized after ensuring that the goods have economic value, are useful for operational activities, and have supporting procurement documents." This statement demonstrates that the Department has

attempted to apply the recognition principles systematically. Informant 4 also stated, “Every procurement item is first verified administratively before being recorded as a fixed asset.” These findings indicate that asset recognition procedures incorporate administrative verification and economic benefit considerations. According to PSAP No. 07, recognition of fixed assets is essential to ensure that the assets presented in the financial statements truly provide future service potential for government operations.

Nevertheless, the study also found inconsistent valuation methods during the recognition process. Several assets were recorded without uniform valuation procedures. Informant 5 explained, “There are still some differences in valuation methods, especially for older assets whose supporting documents are incomplete.” This condition potentially reduces the reliability of financial statements because inconsistent valuation methods may produce inaccurate asset values. Comparability and reliability are qualitative characteristics that government financial reports are expected to meet, which in practice depends on consistent accounting treatment (Pemerintah Republik Indonesia, 2010a).

These findings are in line with Shandra and Sudradjat (2019), who found that although PSAP No. 07 had generally been applied well by the Bandung City government, certain costs needed to make land ready for use, including certification costs, had not been capitalized in its acquisition cost. This shows that valuation problems can persist even where the standard is broadly followed.

From the perspective of accountability theory, this finding indicates that accountability is reflected not only in compliance with regulations but also in the consistency and accuracy of financial recording practices. Therefore, strengthening internal supervision and standardizing valuation procedures are necessary to improve the quality of fixed asset recognition.

Fixed Asset Measurement

The measurement of fixed assets at the Department of Agriculture of Pohuwato Regency is conducted in several stages, including initial recognition, procurement cost calculation, depreciation, impairment consideration, and disclosure in the financial statements.

Informant 1 explained, “Asset valuation includes procurement costs, transportation costs, installation costs, and other expenditures directly related to asset use.” This finding indicates that the Department has attempted to apply comprehensive asset measurement procedures in accordance with PSAP No. 07. Informant 6 further stated, “The measurement process also considers the condition and useful life of assets before they are reported.” These practices reflect efforts to ensure that the fixed asset values presented in the financial statements represent actual economic conditions. According to PSAP No. 07, acquisition cost includes all expenditures incurred until the asset is ready for use (Pemerintah Republik Indonesia, 2010b).

However, the findings also reveal that depreciation has not been implemented consistently. Informant 2 stated, “Some assets have not been depreciated regularly because data updates are still being adjusted.” This inconsistency may affect the fairness of the financial statements because depreciation represents the reduction in the economic benefits of assets over time. Under PSAP No. 07, depreciation is the systematic allocation of the depreciable amount of an asset over its useful life, so inconsistent depreciation affects the accuracy of both asset values and expense recognition (Pemerintah Republik Indonesia, 2010b).

These findings are comparable with Kumesan et al. (2016), who found that the elderly care center they studied did not record depreciation of its fixed assets, and

with Faidah et al. (2024), who reported that depreciation at the Agriculture and Food Security Office of Palu City was not yet fully in line with PSAP No. 07.

Theoretically, these findings indicate that implementing accrual-based accounting in government institutions still faces technical and administrative obstacles. Therefore, improving human resource competence and optimizing the BMD application are necessary to strengthen compliance with PSAP No. 07.

Initial Measurement of Fixed Assets

The Department of Agriculture of Pohuwato Regency conducts the initial measurement of fixed assets based on acquisition cost. The acquisition cost includes the purchase price, taxes, transportation costs, and installation expenses (Pemerintah Republik Indonesia, 2010b).

Informant 4 explained, "Initial asset valuation is based on the actual procurement value and all supporting operational costs." This finding reflects compliance with PSAP No. 07, which requires fixed assets to be measured initially at acquisition cost. Informant 3 also stated, "The valuation process is adjusted to procurement documents and regional price standards." Measurement at acquisition cost supports transparency and accountability in government financial reporting. According to public sector accounting theory, accurate initial measurement contributes to reliable financial information for decision-making.

These findings support Shandra and Sudradjat (2019), who emphasized that accurate initial measurement of fixed assets is important for creating transparent and accountable public sector financial management.

Expenditures after Acquisition

Expenditures incurred after the acquisition of fixed assets are managed carefully by the Department. These expenditures include maintenance costs, relocation costs, and asset improvement expenditures.

Informant 5 stated, "Maintenance expenditures are recorded separately to ensure that the useful life of assets can be extended." This finding indicates that the Department distinguishes between capital expenditures and routine maintenance expenditures. Such a distinction is important because expenditures that increase asset capacity or useful life should be capitalized, while routine maintenance should be recognized as operational expenses.

Informant 6 also explained, "Costs related to relocation and major repairs are reviewed first before determining whether they should be added to asset value." This practice demonstrates an understanding of the accounting treatment of subsequent expenditures. According to PSAP No. 07, expenditures after acquisition must be evaluated carefully to determine whether they provide additional future economic benefits, such as greater capacity, better quality, or a longer useful life (Pemerintah Republik Indonesia, 2010b).

These practices are consistent with PSAP No. 07, which separates expenditures that are capitalized because they add to an asset's capacity, quality, or useful life from routine maintenance that is recognized as an expense (Pemerintah Republik Indonesia, 2010b).

Subsequent Measurement after Initial Recognition

Subsequent measurement of fixed assets at the Department includes revaluation, depreciation, and adjustment of asset conditions. Informant 1 explained, "Periodic evaluations are carried out to determine whether asset values still reflect actual conditions." This finding indicates efforts to maintain the relevance and reliability of asset values in financial reporting. However, inconsistent depreciation methods remain a challenge.

Informant 7 stated, "Depreciation calculations are still being adjusted because some old assets do not yet have complete supporting information." This condition

demonstrates that administrative limitations still affect the implementation of PSAP No. 07. According to PSAP No. 07, depreciation should be conducted systematically over the useful life of assets to reflect the reduction in service potential.

These findings are consistent with Faidah et al. (2024), who identified depreciation as the one area of PSAP No. 07 that had not yet been fully applied at a comparable agriculture office. In contrast, Engka et al. (2017) and Moray et al. (2021) reported that depreciation had been recorded in accordance with PSAP No. 07 at the North Sulawesi Provincial Education and Training Agency, which used the SIMDA application, and at Puskesmas Sagerat, respectively. This contrast suggests that complete asset data and a well-functioning asset application may help determine whether depreciation can be applied consistently, in line with Informant 7's explanation above.

Discontinuation and Disposal of Fixed Assets

The Department of Agriculture of Pohuwato Regency applies structured procedures for the discontinuation and disposal of fixed assets. Informant 2 explained, "Asset write-off must go through verification procedures and official approval before deletion from records." Similarly, Informant 4 stated, "Lost or severely damaged assets require official documentation before disposal is recorded."

These procedures indicate that asset disposal is conducted systematically and in accordance with applicable regulations. Proper derecognition procedures are important to ensure that financial statements accurately reflect actual asset ownership. According to PSAP No. 07, assets that no longer provide future economic benefits or service potential should be removed from accounting records (Pemerintah Republik Indonesia, 2010b). Under Government Regulation No. 27 of 2014, removing regional property from the records likewise requires a decision by the competent authority (Pemerintah Republik Indonesia, 2014). This process is essential to maintain transparency and prevent the overstatement of asset values in financial statements.

These findings are consistent with Shandra and Sudradjat (2019), who emphasized that accountability in government asset management includes proper procedures for asset disposal and write-off.

Overall, the implementation of PSAP No. 07 at the Department of Agriculture of Pohuwato Regency has generally complied with applicable accounting standards. Nevertheless, several obstacles remain, particularly incomplete asset inventories, inconsistent valuation methods, and depreciation practices that have not been fully optimized. These findings indicate that improving administrative systems, strengthening internal control, and enhancing human resource competence are necessary to support more effective and accountable fixed asset management. This pattern, in which most PSAP No. 07 indicators are met while depreciation lags behind, has also been reported in other government institutions (Faidah et al., 2024; Kumesan et al., 2016).

Conclusion and Recommendations

The results of this study conclude that the implementation of Government Accounting Standard Statement (PSAP) No. 07 in asset management at the Department of Agriculture of Pohuwato Regency has generally complied with the standard. However, of the seven indicators assessed, two, namely fixed asset classification and fixed asset recognition, have not yet been fully implemented properly. Fixed asset classification is still hampered by incomplete asset inventories and inaccurate asset records, while fixed asset recognition is still hampered by several assets being valued without a consistent method, which contradicts the accounting principle that requires standard and consistent methods so that asset

values are reflected accurately. In addition, depreciation under subsequent measurement has not yet fully complied with PSAP No. 07.

Based on these findings, the Department of Agriculture of Pohuwato Regency is advised to complete its asset inventory and conduct periodic physical verification, standardize asset valuation procedures, carry out depreciation regularly, strengthen internal supervision, and improve human resource competence and the use of the BMD application so that fixed asset management becomes more effective and accountable.

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