

# Analisis risiko pengelolaan aset infrastruktur sebagai barang milik daerah Kabupaten Situbondo = Risk analysis of infrastructure assets management as the property of Situbondo District government / Daru Santoso

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## Abstrak

[<b>ABSTRAK</b><br>

Kualitas Laporan Keuangan Pemerintah Daerah (LKPD) yang baik dapat diwujudkan antara lain melalui tertib pengelolaan aset infrastruktur sebagai Barang Milik Daerah. Hal ini tampaknya masih menjadi kendala bagi sebagian besar pemerintah daerah di Indonesia termasuk Kabupaten Situbondo. Penelitian ini bertujuan mengidentifikasi faktor-faktor risiko pengelolaan aset infrastruktur dan kemudian disusun strategi penanganan risiko untuk meningkatkan kualitas LKPD Kabupaten Situbondo. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode survei. Hasil penelitian menunjukkan bahwa terdapat 10 faktor risiko yang dominan dan berpengaruh terhadap kualitas LKPD. Atas faktor-faktor risiko tersebut selanjutnya dilakukan strategi penanganan risiko berupa tindakan preventif dan tindakan korektif yang diperlukan untuk meningkatkan kualitas LKPD Kabupaten Situbondo.

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<b>ABSTRACT</b><br>

Good quality of local government financial statements (LKPD) can be obtained through orderly infrastructure assets management as district government property. This seems to be a problem for most local governments at Indonesia including Situbondo district government. This research aimed to identify risk factors of managing infrastructure assets and then prepared a risk management strategy to improve financial statements quality of Situbondo district government. This research is a quantitative research with survey method. The result of this research shown that there were 10 risk factors that dominant and affect the quality of LKPD. Based on these risk factors, further risk management strategies can be done in the form of preventive and corrective actions to improve the quality of financial statements of Situbondo district government., Good quality of local government financial statements (LKPD) can be obtained through orderly infrastructure assets management as district government property. This seems to be a problem for most local governments at Indonesia including Situbondo district government. This research aimed to identify risk factors of managing infrastructure assets and then prepared a risk management strategy to improve financial statements quality of Situbondo district government. This research is a quantitative research with survey method. The result of this research

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