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ANALISIS TEMUAN PEMERIKSAAN TERKAIT ASET TETAP PADA LAPORAN HASIL PEMERIKSAAN (LHP) BPK RI ATAS LAPORAN KEUANGAN KEMENTERIAN/LEMBAGA TAHUN ANGGARAN 2016 S.D 2018

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Abstract

This study analyses audit findings related to fixed assets in BPK RI audit reports on the Financial Statements of Ministries/Institutions. Fixed assets as part of state assets are essential in the management of state finances. In the government financial statement, fixed assets have a substantial value compared to other assets. This study applied literature study by analysing the financial statements of Ministries/Institutions that have been audited by BPK RI from Fiscal Years 2016 to 2018. The findings show that the issues of fixed assets are classified into fifteen issues, most of which are related to administration, security and maintenance, guidance, supervision and control, as well as the presentation and disclosure of fixed assets.

Keywords**:** *Fixed Assets, Financial Statements of Ministry/Agency, Audit Reports of BPK RI*