

ABSTRACT

The purpose of this study is to understand and analyze the reasons why people commit acts of asset misuse and the meaning of assets by asset misappropriators. This research also tries to examine the pattern of asset misuse and the obstacles experienced when controlling assets.

The research method used is a qualitative research method by conducting interviews with three perpetrators who committed acts of misuse of assets who are retired employees, employees who have transferred to other regions and also the children of retired employees who are employees in Regency X. Interviews were also conducted with employees who carried out the asset administration process at the Regional Financial and Asset Management Agency of Regency X.

The results of this study explain the meaning of regional assets, the meaning of acts of asset misuse, patterns of asset misuse and obstacles when securing assets. This research also explains the institutional factors that influence the perpetrators' actions. The conclusion of this study is that the perpetrators of misuse have different meanings regarding regional assets and also consider that their actions to defend regional assets are reasonable because they feel entitled to the assets they own. The pattern of asset misuse is also formed due to old habits, which at that time there were no legal products governing assets, so that assets in that era could still be transferred. In the process of securing assets, the regional asset administration team also experienced obstacles, because the regional asset owner refused to return the asset and there was also a feeling of dilemma when securing assets because of the kinship between the asset user and one of the officials in regency x.

Keywords: Asset Misappropriation, Institutional Theory, Fraud Triangle