



Analysis of Factors in Completing Follow-Up on BPK Audit Results for the Financial Reports of Kupang Regency Government

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ABSTRACT: The purpose of this study is to examine the variables influencing the implementation of the audit recommendations made by the Supreme Audit Board (BPK) regarding the Kupang Regency's Local Government Financial Report (LKPD). This study uses a case study methodology and a qualitative descriptive method to examine the Inspectorate of Kupang Regency. Data were collected through in-depth interviews with key informants, including the Secretary of the Regional Inspectorate, Functional Supervisors, and an Auditor as the Administrator of the State/Regional Loss Information System (SIKAD). Documentation of pertinent reports, including Audit Reports (LHP), Semester Audit Reports (IHPS), and Regional Audit Reports (IHPD), provided secondary data. The results show that the follow-up procedure has a number of obstacles, such as a lack of human resources, a lack of knowledge about the SIKAD application, and logistical issues brought on by Kupang Regency's vast and tough terrain. Furthermore, as of 2023, only 63.21% of the suggestions have been put into practice, falling short of the BPK-established minimum of 75%.

Kupang Regency has shown a dedication to enhancing financial governance by effectively maintaining an unqualified opinion (WTP) on its financial report since 2022 in spite of these obstacles. This study comes to the conclusion that strengthening the follow-up process requires eliminating logistical obstacles, increasing human resource capability, and maximizing stakeholder collaboration. Maintaining the WTP status of Kupang Regency's financial reporting and meeting BPK's follow-up goals depend on these activities.

KEYWORDS: Follow-Up on Audit Recommendations, Follow-Up Completion Challenges, Local Government Financial Reports.

INTRODUCTION

The Regional Government is responsible for managing finances in an orderly, accountable, and transparent manner in accordance with applicable regulations. Local government financial reports play a crucial role in ensuring transparency and accountability in regional financial management. These reports must provide information mandated by legal provisions and be relevant to users for decision-making purposes. The primary users of local government financial reports include the public, representative bodies, oversight institutions, and auditors.

In accordance with legal mandates, the Supreme Audit Board (BPK) serves as an independent institution responsible for auditing local government financial reports to ensure compliance with applicable regulations and accounting standards. Upon completing the audit, examiners compile the findings into a document known as the Audit Report (LHP). BPK's audit results are accompanied by recommendations aimed at improving the quality of financial management and reporting. While many view the issuance of the LHP as the final stage of the audit process and the conclusion of the examiner's involvement (Suryadnyana, Mursalim, & Nurwanah, 2023), the process does not end there. Local governments are obligated to follow up on BPK's recommendations within a period of 60 (sixty) days.

Follow-up on recommendations, which is one of the primary benefits of audits, serves as a critical element in supporting BPK's vision as outlined in its 2020-2024 Strategic Plan (Renstra). As a trusted audit institution, BPK plays an active role in promoting sound and effective financial governance to achieve the nation's objectives. BPK also conducts regular monitoring of the follow-up actions taken on audit recommendations by audited entities, which is carried out semiannually within a fiscal year. The results of this monitoring are documented in the Semester Audit Overview (IHPS) (Sanjaya, Astuti, Wijayanto, & Lituhayu, 2023).

In addition to monitoring follow-up actions by central government bodies, encompassing ministries, agencies, state-owned enterprises (BUMN), and other organizations, BPK also oversees the implementation of follow-up on audit recommendations



(TLRHP) at the regional government level. This oversight produces the Regional Audit Overview (IHPD), which covers provincial governments and regency/municipal governments across Indonesia, with a specific focus on the Government of Kupang Regency.

Kupang Regency has successfully maintained an Unqualified Opinion (WTP) from the Supreme Audit Board (BPK) Representative of East Nusa Tenggara (NTT) since 2022. However, according to the 2023 IHPD NTT data, the follow-up completion rate for audit recommendations only reached 63.21%, falling short of the minimum threshold of 75% set by the BPK Representative of NTT. This indicates that 36.79% of the recommendations remain unresolved, posing a challenge for the Kupang Regency Government to further improve and optimize the follow-up process. These efforts are essential not only to meet BPK's established targets but also to ensure that the WTP status can be sustained in the coming years.

Lambo and Ritonga (2023) conducted an in-depth analysis of the factors leading to recurring audit findings in the Manggarai Regency Government. Their research identified that the primary cause of these recurring findings was the lack of sufficient corrective actions in response to BPK's recommendations. This failure to implement adequate measures suggests inefficiencies in the follow-up process, leaving identified issues unresolved and causing the same problems to resurface in subsequent audits. Such patterns of recurring findings highlight systemic weaknesses in addressing governance and accountability gaps, which could potentially undermine public trust in the effectiveness of the audit process.

Building on this, Suryadnyana, Mursalim, and Nurwanah (2023) emphasized the critical role of leadership commitment and the integration of information systems in improving the effectiveness of monitoring follow-up on audit recommendations (TLHP). Their findings suggest that strong leadership ensures accountability and fosters a culture of compliance, while robust information systems facilitate timely and accurate monitoring of follow-up actions. Together, these factors contribute to a more efficient resolution of audit findings, minimizing the likelihood of recurring issues and enhancing overall governance practices. The combination of strong leadership and technological support emerges as a vital strategy for addressing the challenges associated with implementing audit recommendations effectively.

The implementation of BPK's recommendations often faces various challenges that affect the effectiveness of the follow-up process. These challenges can arise from limitations in human resources, insufficient technical expertise, and weak institutional coordination, all of which may lead to delays or inefficiencies in resolving identified issues. Addressing these challenges is essential to ensure that the follow-up process achieves its intended outcomes and contributes to better governance practices.

Optimizing the resolution of BPK's recommendations is a critical step in enhancing the performance, transparency, and financial accountability of local governments. This study focuses on the Kupang Regency Government to evaluate the strategies and mechanisms employed in implementing these recommendations. By pinpointing major challenges and investigating potential solutions, this study aims to offer practical recommendations that facilitate the creation of more efficient follow-up mechanisms, thereby enhancing governance practices and fostering greater accountability.

RESEARCH REVIEW

Audit of Financial Reports

Law No. 15 of 2004 concerning the Examination of State Financial Management and Responsibility defines auditing as a systematic process that involves identifying issues, conducting detailed analyses, and performing comprehensive evaluations in an independent, objective, and professional manner. This process is designed to foster integrity, clarity, and compliance in the administration of public resources. The implementation of audits strictly adheres to established auditing standards, which are designed to align with prevailing legal and regulatory frameworks.

Additionally, the law gives the Supreme Audit Board (BPK) the authority to carry out three different kinds of audits by clearly outlining its mission and powers. These include audits with specific purposes, which address specific issues or goals based on needs that have been identified; financial audits, which concentrate on evaluating the accuracy and dependability of financial statements; and performance audits, which assess the economy, efficiency, and effectiveness of the programs and activities. By carrying out these audits, BPK contributes significantly to the advancement of good governance, enhanced public financial management, and the efficient use of public resources to meet state goals.

Financial audits primarily aim to promote the establishment of transparent, accountable, and reliable public financial governance. Through these audits, it is expected that state financial management not only complies with legal and regulatory provisions, but also



aligns with good governance principles, such as efficiency, effectiveness, and adherence to established rules. As such, financial audits serve as a critical instrument for improving the overall quality of public financial management.

Financial audits encompass all aspects of financial management as stipulated in Article 2 of Law No. 17 of 2003 regarding State Finances. The Supreme Audit Board (BPK) conducts these audits to issue an opinion on the reliability and accuracy of the information disclosed in the financial statements of the respective entities. This opinion plays a crucial role in assessing the transparency and accountability of state financial governance, ensuring that public resources are managed responsibly and effectively to achieve national objectives.

In their study, Lambo and Ritonga (2023) clarify that BPK's conclusions are the outcome of a methodical and exhaustive auditing procedure. The Audit Report (LHP), an official document that acts as a guide for evaluating the accountability and transparency of financial management, formalizes these viewpoints. Depending on its various jurisdictions, the parliament, council, and regional assemblies are among the authorities to whom the LHP must be filed in compliance with regulatory rules. In order to improve financial governance and make sure that the audit findings may be used as a basis for decision-making, this submission was made (Sanjaya, Astuti, Wijayanto, & Lituhayu, 2023).

In carrying out its duties and authority to conduct audits, BPK applies established auditing standards. These standards encompass several critical aspects, including the professional qualifications of auditors, criteria for the preparation of financial statements, and quality benchmarks for the audit process. The implementation of these standards aims to ensure that the audit process is conducted objectively, independently, and in alignment with established accountability principles. Additionally, as explained by Nurhayati, Sudjana, and Ishak (2022), these standards serve as the primary guidelines and benchmarks for auditing the management and accountability of financial resources. They ensure that audits are performed systematically, transparently, and in an accountable manner, contributing to the overall credibility and reliability of the audit process.

Monitoring the Follow-Up of Audit Recommendations

BPK Regulation No. 2 of 2017 states that audit results represent the final output of the audit process conducted in accordance with applicable auditing standards. These results are documented in an official report known as the Audit Report (LHP), which reflects BPK's interpretation of the findings from the audit process. The LHP for financial audits comprises three main components: BPK's opinion on the fairness of financial statements, findings or issues related to the Internal Control System (SPI), and findings concerning compliance with laws and regulations. Based on these findings, BPK formulates recommendations that must be followed up by both central and regional governments to ensure continuous improvement.

Article 1 of Law Number 15 of 2004 defines recommendations as proposals formulated based on audit findings. These recommendations serve as guidelines for addressing the issues identified during the audit process. They are directed to the leadership of entities or organizations authorized to implement the recommendations, ensuring corrective actions are taken to resolve the identified problems. Furthermore, Budaya and Sugiri (2019) explain that recommendations allow auditors to provide more detailed advice and input to management, particularly regarding operational aspects of the issues. In accordance with Article 3 of BPK Regulation No. 2 of 2017, these recommendations must be followed up by the responsible officials. The follow-up process must be completed within 60 working days after the audit report (LHP) is received.

The same regulation also outlines the mechanism for monitoring follow-up actions by BPK. Monitoring is conducted through an evaluation of the responses provided by the relevant entities regarding the implementation of follow-up actions. This evaluation aims to classify the status of follow-up actions into four categories: implemented as recommended, partially implemented, not yet implemented, and cannot be implemented. These classifications serve as a basis for assessing the effectiveness of the follow-up process, including whether the implementation meets the minimum standards set by BPK. According to Suryadnyana, Mursalim, and Nurwanah (2023), BPK's recommendations are intended to encourage improvements in government financial management. Proper follow-up on these recommendations presents an opportunity to enhance the quality of financial governance while also improving the audit opinion issued by BPK.

RESEARCH METHODS

This study employs a descriptive qualitative method to explore and analyze the factors influencing the resolution of follow-up actions on BPK's audit recommendations concerning the financial statements of the Kupang Regency Government (LKPD). The qualitative method is combined with a case study approach, focusing on the role of the Regional Inspectorate of Kupang Regency.



This approach aims to comprehensively understand the follow-up processes, identify the challenges encountered, and evaluate the measures taken to ensure that BPK's recommendations are effectively and efficiently addressed. The study is expected to provide in-depth insights that can serve as a foundation for improving regional financial governance. The qualitative research approach emphasizes the importance of a deep understanding of each issue, analyzing them on a case-by-case basis (Asidik & Tjakrawala, 2024). Qualitative research data are derived from evidence collected through detailed observations of the research object, as well as verbal or written statements. This approach ensures a thorough investigation of the underlying issues to support meaningful improvements in governance practices.

Primary and secondary data are the primary sources used in this study to bolster the analysis. Three important informants who are strategically involved in the follow-up resolution process of BPK's suggestions were interviewed in-depth to gather primary data. A Functional Supervisor for Government Affairs Oversight at the Inspectorate of Kupang Regency, a First Expert Auditor who acts as the Administrator of the State/Regional Loss Information System (SIKAD) at the Inspectorate, and the Secretary of the Regional Inspectorate of Kupang Regency are among the informants. With an emphasis on practical insights from individuals directly involved in the implementation and monitoring of the follow-up process, this technique was created to collect thorough information. In addition, secondary data were collected using a documentation method, compiling various relevant documents. These include Audit Reports (LHP), Semester Audit Summaries (IHPS), Regional Audit Summaries (IHPD), regulations related to the research object, and other supporting literature. Secondary data were used to complement and enrich the information obtained from the interviews, enabling a deeper analysis integrated with theoretical frameworks and practical applications. This approach ensures that the findings of the study are well-founded and highly relevant.

RESULTS AND DISCUSSION

The Follow-Up Resolution Process

BPK issues the Audit Report (LHP), which includes recommendations for improving internal control systems, enhancing compliance with laws and regulations, and recovering state or regional assets. These recommendations, which are based on the auditors' findings, direct the authorized parties to take corrective actions or improvements. Law Number 15 of 2004 mandates that officials follow up on the recommendations in the LHP and furnish BPK with responses or explanations of their actions. Failure to implement the follow-up recommendations may result in administrative sanctions under staffing regulations or even criminal penalties. The examined officials or those directly responsible submit the responses or explanations related to the follow-up to BPK.

Interviews with key informants summarize the benefits of follow-up actions as a crucial element in fostering clean governance, improving administrative processes, and enhancing regional financial management. Follow-up actions play a vital role in strengthening governance structures, fostering compliance with regulations, protecting involved parties from legal liabilities, and boosting revenue through the recovery of regional losses. Additionally, the implementation of follow-up on audit recommendations (TLHP) contributes to the improvement of Local Government Financial Statements (LKPD), which positively impacts the attainment of an unqualified opinion (WTP).

Based on BPK's findings and recommendations, the Kupang Regency Government is required to implement follow-up actions in accordance with Article 3 of BPK Regulation No. 2 of 2017. However, the Kupang Regency Government does not yet have specific regulations governing the implementation of BPK's recommendations. Informants report that the regent typically issues directives to each Regional Apparatus Organization (SKPD) to ensure appropriate implementation of the recommendations.

The informants provided the following description of the follow-up resolution procedure. The Regent instructs each Regional Apparatus Organization (SKPD) to implement the BPK's recommendations after obtaining the Audit Report (LHP) of the Local Government Financial Statements (LKPD). By determining the recommendations, creating an action plan, and allocating inspectorate teams according to the SKPDs they are responsible for, the Kupang Regency Regional Inspectorate streamlines the follow-up procedure. After receiving the action plan, the heads of SKPDs are in charge of carrying out the subsequent steps in accordance with BPK's suggestions. The inspectorate receives the follow-up evidence from the SKPDs, inventories it, and uploads it, together with any supporting documentation, to the Follow-Up Monitoring Information System (SIPTL). After reviewing the evidence, the BPK East Nusa Tenggara (NTT) Representative Office assesses it in light of the audit's goals and assigns it to one of many follow-up status categories.



As of Semester II 2023, an analysis of the documents shows that BPK NTT made 435 audit findings for the Kupang Regency Government, worth a total of Rp39,967,079,089.10, and 984 recommendations, worth a total of Rp26,765,319,423.80. Among these, there are findings and recommendations specifically related to the audit of Financial Statements (LK). Up to Semester II 2023, there have been 19 audits of the Kupang Regency Government's Financial Statements. The total findings from these audits amount to 243 cases valued at Rp32,770,129,989.67, with 557 recommendations worth Rp23,171,548,862. These recommendations constitute a significant portion, representing 56.61% of the total recommendations for all audit findings. The follow-up resolution rate for recommendations pertaining to the Financial Statements of the Kupang Regency Government is as follows:

Table 1 Status of TLRHP for Kupang Regency Government’s LKPD as of Semester II 2023
(value in millions of Rupiah)

Fully Compliant		Partially Compliant		Unprocessed		Cannot be Implemented	
Total	Value (Rp)	Total	Value (Rp)	Total	Value (Rp)	Total	Value (Rp)
384	13.516,66	153	9.029,48	15	45,00	5	580,40

The table indicates that the audit of Financial Statements (LK) has implemented 384 follow-up actions, accounting for 68.94% of the total 557 recommendations, in compliance with the recommendations. Meanwhile, the percentages of follow-ups classified as not yet in compliance, not yet addressed, and unable to implement are 27.47%, 2.69%, and 0.90%, respectively.

These percentages do not necessarily indicate that the Kupang Regency Government has failed to follow up appropriately. On the contrary, the government has made various efforts to optimize the resolution of follow-ups. For instance, the development of regulations and the formation of a special team to trace fixed assets and address asset management findings have facilitated the process. Additionally, the Regional Treasury has implemented year-end policies on cash management to minimize delays in depositing remaining cash from treasurers.

However, in order to identify additional obstacles not previously addressed, further investigation is necessary. This is crucial for ensuring continuous improvement and optimizing the resolution of BPK’s audit recommendations. The following sections will delve deeper into these aspects.

Factors Influencing the Resolution of Follow-Up Actions

Follow-up on BPK’s recommendations is crucial to ensuring continuous improvement in establishing well-organized and sound financial management. The management of regional finances faces risks due to a high percentage of unimplemented recommendations. To address this issue, the author has outlined several key obstacles in the follow-up process for findings from the audit of Kupang Regency Government’s Financial Statements (LK). We will further analyze these factors to determine the most effective solutions. The identified factors are as follows.

1. Human Resources

The presence of competent human resources is crucial for the effective implementation of follow-up actions on BPK's audit findings. Ensuring the efficient and effective execution of the follow-up process requires adequate knowledge and experience. However, the Kupang Regency Government continues to face challenges related to the quality and quantity of its workforce. Limited staff numbers often lead to overlapping responsibilities, which hinder the optimal resolution of follow-up actions. Additionally, not all personnel fully understand the intent of the recommendations, frequently resulting in errors in the submission of follow-up documents.

At the same time, inadequate comprehension at the SKPD level poses further challenges, as it often delays follow-up actions beyond the stipulated 60-day period from the issuance of the audit report (LHP). Consequently, we frequently hand over these unresolved tasks to the Inspectorate for additional support. Moreover, frequent staff rotations and organizational restructuring exacerbate these challenges. Such changes often create gaps or result in the replacement of personnel responsible for addressing BPK's recommendations, further delaying the resolution process. These factors collectively undermine the timely and effective completion of follow-up actions.



2. Access and Communication

According to research by Harinurhady, Rifa'i, and Alamsyah (2017), one of the primary obstacles in resolving audit follow-up actions is the lack of effective communication at the SKPD management level. The study highlights that effective communication is characterized by strong relationships between auditors and the audited entity, as well as between officials and staff within the SKPD. The commitment of responsible officials in overseeing the follow-up process is crucial, as it significantly supports the implementation of improvements in line with the recommendations outlined in the Audit Report (LHP).

Internal communication issues within work units in the Kupang Regency Government often arise when personnel responsible for follow-up actions fail to effectively convey task details to colleagues or supervisors. This lack of communication can lead to delays or halts in the resolution process, especially during task handovers or personnel rotations. Additionally, the vast geographical expanse of Kupang Regency presents logistical challenges, as significant time is required for the Inspectorate to collect follow-up evidence. For example, interviews revealed a case where a teacher at a remote school was responsible for addressing a recommendation but faced delays in delivering evidence to the Inspectorate due to the school's considerable distance from the government center. Such logistical and communication challenges are key factors that hinder the timely and efficient resolution of follow-up actions.

3. Interagency Collaboration

Ineffective communication from SKPD leadership is a significant factor contributing to the unresolved follow-up actions on BPK audit findings. Excessive reliance on the Inspectorate as the coordinating unit, along with suboptimal coordination within SKPDs, often leads to weaknesses in follow-up control at the SKPD level, undermining the effective monitoring of follow-up resolutions. Furthermore, the involvement of external parties, which ideally should facilitate the process, has instead become a hindrance, particularly in cases related to loss recovery. Difficulties in communication with parties outside the Kupang Regency Government's organizational structure further exacerbate these challenges. To address these issues, improving communication and coordination is crucial to ensure a more efficient and effective resolution of audit follow-ups.

4. Enforcement of Strict Sanctions

The implementation of sanctions can serve as an effective measure to motivate employees to complete their tasks. However, the Kupang Regency Government has not yet enforced sanctions related to the resolution of audit follow-up recommendations. There is no specific policy in place that regulates the follow-up process or imposes penalties on employees who fail to resolve BPK's recommendations. As a result, this lack of regulation provides insufficient incentive for timely completion of follow-up actions. We anticipate expanding the introduction of such sanctions to expedite the resolution process and boost the efficacy of follow-up actions.

CONCLUSION

This study highlights significant challenges in the implementation of follow-up actions on BPK's audit recommendations for LKPD in Kupang Regency, stemming from both internal and external factors. Internally, the limited quality and quantity of human resources, particularly within the Inspectorate and related SKPDs, remains a key issue, as many personnel lack adequate skills, especially in operating systems like SIKAD. Additionally, poor coordination between work units frequently disrupts the follow-up process, particularly during task handovers or staff rotations. Externally, reliance on third parties, such as vendors or service providers in loss recovery efforts, adds to the complexity of resolving recommendations. The vast and challenging topography of Kupang Regency further exacerbates the situation, especially during extreme weather conditions, creating logistical obstacles that hinder the timely and effective execution of follow-up actions.

Despite facing numerous challenges, the Kupang Regency Government has demonstrated a strong commitment to improving regional financial governance. This is evident in its achievement of an unqualified opinion (WTP) on the LKPD for the 2023 fiscal year. This accomplishment reflects significant efforts by the regional government to enhance its financial management system in line with BPK's recommendations. Accordingly, this study emphasizes the importance of continuous improvement in various areas, including human resources, coordination, policies, and infrastructure, to support more effective and efficient implementation of follow-up actions on audit recommendations.



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