

The Influence of Accounting Information Systems, Quality of Financial Reports, and Effectiveness of Decision Making on Financial Performance at Bali Regional Government Banks

Haryadi¹
Universitas Mahendradatta

H Nurianto RS²
Universitas Mahendradatta

Zuhro Nurindahwati³
Universitas Mahendradatta

Correspondence : Haryadi (haryadi1756@gmail.com)

Submitted :15-05-2025, Accepted : 16-06-2025, Published : 17-07-2025

Abstract

Recently, the numerous conflicts between individuals seeking to maintain their ownership of a plot of land have come under scrutiny. Duplicate title deeds commonly occur on vacant or undeveloped land. This is due to individuals working for or outside the National Land Agency, or due to overlapping documents, or because the land has been leased by the owner for too long. This leads the tenant to file a complaint, which is later proven to be inaccurate, fraudulent, or invalid. The research questions raised are: 1. What is the authority of advocates in the mediation process for resolving overlapping land ownership disputes within the jurisdiction of the Denpasar District Court? 2. What are the obstacles faced by advocates in resolving overlapping land ownership within the jurisdiction of the Denpasar District Court? This study uses normative legal research supported by empirical research. The results of the research obtained are that advocates have the legal authority to represent clients in the mediation process, both in and out of court, as regulated in Article 1792 of the Civil Code and Law Number 18 of 2003 concerning Advocates. Advocates often face obstacles such as a lack of good faith from the opposing party, deadlocks in mediation, and low public understanding of the law. This can hinder the effectiveness of the settlement process. Therefore, advocates are required to carry out a broader role, including as a communication bridge between clients and relevant agencies in order to achieve fair and sustainable solutions.

Keywords : Lawyer, Land Dispute, Mediation

Introduction

Land is a vital natural resource and inseparable from human life. Besides being a natural resource, land is also a source of life and livelihood. Therefore, it is not surprising that land is essentially inseparable from birth to death. Land is an absolute necessity, meaning that human life is deeply influenced and determined by its existence.

One issue that has recently come under scrutiny is the numerous conflicts between individuals in attempts to maintain their ownership of a plot of land. These conflicts over land are more commonly referred to as land disputes. Land disputes in Indonesia have recently become quite common, with various parties involved, including individuals, groups, the private sector, and the

government. The numerous land dispute cases that have occurred have at least opened our eyes to the widespread prevalence of land disputes and the potential for social conflict within society. Just because of a dispute over a plot of land, a family can clash with each other, clashes between residents and authorities due to government enforcement/evictions, clashes involving private companies and residents, and many more examples of cases that have occurred in our society recently.

To address this, the Government drafted regulations governing land in Indonesia by issuing Law Number 5 of 1960 concerning Basic Agrarian Regulations, hereinafter better known as the UUPA. The UUPA was intended to provide a foundation for guaranteeing legal certainty regarding land rights for all Indonesians. National laws related to land law should be in line with the constitutional basis in force in Indonesia, namely the 1945 Constitution of the Republic of Indonesia, namely Article 33 paragraph (3), which stipulates: "The land, water and natural resources contained therein, the control of which is assigned to the Republic of Indonesia, must be used for the greatest prosperity of the people." However, with the development of the times, many new regulations have been used to resolve these land disputes. Strong and administratively valid proof of land ownership is a land title certificate issued by the authorized official, in this case the National Land Agency.

A certificate is strong and authentic evidence. Its validity guarantees legal certainty for the certificate holder, providing no opposing party proves otherwise. Legal certainty is something that can be determined by law in concrete terms.

To this day, land remains one of the most frequently and easily disputed objects, therefore, legal regulations regarding the control/granting of land rights must be maximized to guarantee the protection of land rights holders.

Duplicate title certificates generally occur on vacant or undeveloped land. Duplicate title certificates arise for several reasons. This can be caused by individuals working outside the National Land Agency (BPN) office, or by overlapping documents, or by the land being leased out for too long by the owner, leading the tenant to file a complaint about the land, which is proven to be inaccurate, forged, or no longer valid.

These overlapping land certificate cases have undoubtedly made people wary of purchasing land,

as they may discover that another certificate also holds the same title, potentially leading to disputes over land ownership rights. To avoid conflict in the community, a culture of deliberation and consensus-based decisions must be prioritized. This is stipulated in the fourth principle of Pancasila, which states: "Democracy guided by the wisdom of deliberation/representation."

The community needs the assistance or representation of an advocate. The profession of advocate is a noble and honorable profession (*offium nobile*), and in carrying out its duties as a law enforcer, it is regulated by Law Number 18 of 2003 concerning Advocates. Advocates play a role in resolving civil cases or resolving disputes that can be resolved outside the court (non-litigation) or Alternative Dispute Resolution (ADR) as well as resolving disputes that are resolved in court (litigation) because advocates are equipped with knowledge and expertise in the field of law and the implementation of the role of advocates in providing legal services to clients, especially in civil cases with the aim of defending the interests of their clients.

Methods

This type of research is normative legal research supported by empirical research, which is a research where the main source or material or primary legal material is in the form of provisions of legislation and facts. The problem approach that will be used in this research is the approach used by the author is the Statute approach, the legal concept approach (conceptual approach and case approach), the Legislation approach, which is related to the problem, the Statute Approach is carried out by examining all laws and regulations related to legal issues regarding land.

Results and Discussion

The authority of advocates in the mediation process in resolving overlapping land ownership disputes in the jurisdiction of the Denpasar District Court

Land ownership disputes, particularly those related to overlapping claims to land, are a common type of civil dispute that frequently arises within the jurisdiction of the Denpasar District Court.

These disputes generally involve multiple parties who claim to have rights to the same land, either due to multiple land titles, differences in physical and legal data, or due to incomplete or legally flawed sale and purchase processes and transfers. In dealing with such land disputes, the role of advocates is crucial as defenders of the legal rights of the parties, both through litigation and non-litigation channels, including mediation.

Legally, the role of advocates in resolving land ownership disputes has a solid legal basis. Law Number 18 of 2003 concerning Advocates expressly states that advocates are professionals authorized to provide legal services, both inside and outside the courtroom, to justice seekers. In the context of land disputes at the Denpasar District Court, advocates' authority encompasses the following aspects:

1. Providing Consultation and Legal Advice

Advocates are authorized to educate and provide legal advice to their clients regarding land ownership status, civil case handling procedures, and the legal risks that may arise in the dispute resolution process. Providing legal consultation is crucial because overlapping land disputes are often characterized by the disputing parties' lack of knowledge regarding the procedures for proving ownership rights and judicial procedures. Advocates also help clarify the status of documents such as ownership certificates, girik (land titles), deeds of sale and purchase, and hereditary documents, which are often the subject of disputes.

2. Providing Assistance and Representation in Mediation

Supreme Court Regulation of the Republic of Indonesia Number 1 of 2016 concerning Mediation Procedures in Court requires the parties to undergo a mediation process before the case goes to trial. During this stage, advocates have the authority to assist and represent clients, including playing an active role in presenting arguments, preparing supporting documents, and drafting agreements if a settlement is reached. The presence of an advocate in mediation at the Denpasar

District Court is also crucial to ensure that the agreement does not result in losses for the client and remains in line with the principle of legal certainty.

3. Drafting a Settlement Agreement

If the parties successfully reach a consensus in mediation, the advocate is authorized to assist in formulating and preparing a settlement agreement that can be submitted to the mediator for legalization as a decision with enforceable power. This authority is not only administrative but also substantive, as the advocate ensures that all clauses in the agreement do not create legal loopholes that could be disputed later.

4. Representing the Client in Court Proceedings

If the mediation process fails, the advocate has full authority to represent the client's legal interests in the Denpasar District Court. The advocate drafts the lawsuit, prepares evidence, presents witnesses, files objections, and provides legal representation at every stage of the civil litigation process. The advocate's role in court proceedings at the Denpasar District Court is strategic in balancing the parties' positions before the law, ensuring that the principle of equality before the law is truly realized.

5. Filing Further Legal Action

In addition to their authority in first-instance trials, advocates also have the authority to file other legal actions, such as appeals, cassation, or judicial review (PK) if the decision is deemed unjust or there is an error in the application of the law. This aligns with the principle of legal protection for justice seekers, ensuring they receive a correct and fair decision.

6. Supervisory Function and Safeguarding Client Rights

Specifically in overlapping land disputes, advocates also have the function of supervising and safeguarding clients' rights to prevent abuse of authority, such as individuals falsifying certificates

or third parties attempting to take possession of land during the legal process. Advocates can coordinate with other law enforcement officials, such as Land Deed Officials (PPAT), notaries, and even the land office, to ensure that land is not resold during the dispute process.

7. Contextual Analysis at the Denpasar District Court

The Denpasar District Court, as one of the courts with the highest volume of land cases in Bali, faces special challenges in the form of land disputes related to customary land, land owned by local residents, and foreign property investments. Therefore, advocates are required to possess additional knowledge of Balinese customary law and local wisdom to strengthen their defense arguments in addition to national legal foundations. Advocates in this region serve as a bridge between customary law and national legislation, ensuring that land dispute resolution does not result in substantive injustice in the community.

Overlapping land disputes, namely land ownership disputes resulting from overlapping rights or claims, are one of the most frequently filed cases in the Denpasar District Court. This phenomenon arises because Bali, as a tourist and property investment destination, faces a high volume of land transactions, sometimes unbalanced by a well-organized land administration system. Furthermore, the existence of customary (ulayat) land that has not been fully integrated with the national certification system also increases the potential for duplicate claims.

In this context, advocates play a role not only as defense counsel in the courtroom but also as strategic legal advisors from the onset of the dispute. An advocate's strategy in assisting clients in overlapping land cases requires a comprehensive approach encompassing legal, technical, and socio-cultural aspects. The following is a strategic outline:

1. Initial Analysis of the Legal Status of the Dispute

The first strategic step for an advocate is to conduct a comprehensive land status assessment. This includes reviewing title documents (certificates, sales deeds, girik, inheritances), tracing the

land's history, including the transfer of title, and ensuring there are no administrative flaws. Advocates can also review plot maps, data from the Land Office, and other supporting documents to anticipate potential title revocations. This strategy is crucial for advocates to have a comprehensive overview of the strength of their client's evidence and to detect potential weaknesses that could be exploited by the opposing party.

2. Developing a Legal Communication Strategy for Clients

Advocates are required to establish effective communication with clients. In land cases, clients often do not understand their legal position or tend to become emotional due to the high value of the land. Therefore, advocates must explain the litigation process, risks, possible mediation options, and available legal remedies. Good communication is a strategy for instilling trust and preparing clients mentally and administratively for the dispute.

3. Mediation as a Priority

Given that overlapping land dispute litigation can be lengthy and expensive, an effective legal strategy is to encourage resolution through mediation. Advocates can negotiate on behalf of their clients, prepare draft peace agreements, and play an active role in formulating win-win solutions to avoid harming their clients. Mediation also helps restore social relations between parties, who sometimes still have customary or kinship ties in Bali.

4. Securing the Object of the Dispute

Another important strategy is ensuring that the object of the dispute is not transferred or exploited by a third party during the legal process. Advocates can file a request for a temporary prohibition on the transfer of rights (*verzet*) or a block at the land office. This is to prevent the land from being sold to other parties with bad intentions. The strategy of securing the object of the dispute is a preventative measure to ensure that the judge's decision is not in vain.

5. Cultural and Social Approach

Bali's strong traditional values require advocates to understand the perspectives of local communities. Land disputes are often closely related to customary inheritance rights, the subak system, or family temples. Advocates need to be sensitive and employ a persuasive approach to ensure their clients are not perceived as violating customary norms. This strategy is crucial for avoiding resistance from the local community and helping achieve a peaceful dispute resolution.

6. Systematic Preparation of Evidence

Advocates must develop an evidence strategy from the outset, including preparing witnesses, land experts, and documentary evidence. Overlapping disputes are generally complex because each party believes they have a legitimate legal basis. Therefore, documentary evidence, land history, and physical data must be thoroughly verified. Advocates can also seek the assistance of surveyors (geodesists) to map the land's position to avoid confusion.

7. Optimizing Further Legal Efforts

If the mediation process fails and the trial results in a decision detrimental to the client, the advocate must prepare an appeal, cassation, or judicial review strategy. Advocates are required to develop a strong legal framework based on the legal facts identified during the initial evidence collection process. This follow-up strategy serves as a form of ongoing protection of the client's rights.

Thus, an advocate's strategy in assisting litigants in overlapping land disputes at the Denpasar District Court requires cross-disciplinary expertise, ranging from land document analysis, mediation negotiations, securing the disputed object, and litigation defense with a local wisdom perspective. This structured strategy will provide clients with maximum legal certainty and protection amidst the complexity of land issues in Bali.

Obstacles faced by advocates in resolving overlapping land ownership in the jurisdiction of the Denpasar District Court

Resolving overlapping land disputes (overlapping rights) is one of the most complex forms of land disputes in agrarian law practice in Indonesia. In the resolution process, advocates are not only faced with normative legal aspects, but also with technical, sociological, and administrative issues. The various obstacles that arise not only hamper effective law enforcement but also potentially threaten legal certainty and the protection of land rights.

Systematically, the obstacles faced by advocates in handling overlapping land disputes can be classified into five categories: internal obstacles, external obstacles, obstacles in the mediation process, obstacles in the trial process, and structural and systemic obstacles that affect the entire dispute resolution system.

a. Internal Obstacles

Internal obstacles refer to obstacles originating from within the advocates themselves or stemming from weaknesses in the legal profession's organizational structure. Common forms of internal obstacles include:

1. Limited Specialized Competence

Land cases, particularly those related to overlapping land, require specific legal expertise, including a deep understanding of agrarian law, evidence law, cadastral mapping, and spatial planning. Many advocates lack this comprehensive specialization, resulting in frequent errors in formulating legal arguments, presenting evidence, and preparing applications for annulment or filing lawsuits with the courts.

2. Quality of Human Resources and Professional Ethics

Not all advocates demonstrate consistent integrity and professional discipline in handling cases. Several cases demonstrate that advocates fail to meet professional ethical standards, such as maintaining client confidentiality, avoiding conflicts of interest, or abusing their positions for purposes inconsistent with the principles of justice.

3. Fragmentation of Professional Organizations

The emergence of numerous advocate organizations post-reform has led to fragmentation and weak ethical controls and professional competence. As a result, legal service standards are often inconsistent and difficult to consolidate, particularly in collective advocacy efforts for reform of the land conflict resolution system.

b. External Constraints

External constraints are challenges that arise from outside the legal profession, often related to law enforcement agencies, land agencies, and the community:

1. Lack of Synergy Between Law Enforcement Officials

The absence of coordination and communication mechanisms between law enforcement agencies such as the police, prosecutors, courts, and the National Land Agency (BPN) often results in overlapping legal information and slow case handling. This hinders advocates from obtaining clarity on the legal status of disputed land parcels.

2. Lack of Transparency in the Agrarian Bureaucracy

The process of requesting data such as land certificates, measurement letters, or plot maps often encounters delays, administrative obstacles, or is even inaccessible to advocates. This opacity poses a major obstacle to compiling valid and authentic evidence.

3. Data Manipulation and Abuse of Authority

In a number of cases, practices have been found to falsify land data, insert names into certificates, and even issue multiple certificates of title for the same land parcel. In a context like this, the position of an advocate becomes very vulnerable if he does not have sufficient influence or institutional support to clarify or cancel documents.

c. Obstacles in the Mediation Process

Mediation, as part of non-litigation dispute resolution, is often the initial alternative before resorting to litigation. However, its effectiveness in practice is often hampered by:

1. Absence of One of the Parties

One of the disputing parties often fails to attend the mediation process, either for administrative reasons such as an invalid address, or due to psychological factors such as a lack of good faith. This

causes the mediation process to be postponed or even canceled. According to Article 39 paragraphs (3) and (4) of Regulation of the Minister of ATR/BPN No. 11 of 2016, three reasonable absences from a party can result in the mediation being deemed a failure, and the settlement process can proceed to formal legal channels.

2. Deadlock in the Negotiation Process

When each party insists on its position and the mediator is unable to find common ground, the mediation tends to reach a deadlock. This is exacerbated by the high emotional state of the parties and a lack of transparency between the parties.

3. Identity Manipulation or Forgery

In some cases, disputing parties provide false addresses or use multiple identities. This action complicates the formal summons process and renders the mediation procedurally invalid.

d. Obstacles in the Trial Process

In resolving cases through litigation in court, advocates also face various technical and non-technical obstacles that impact the effectiveness of their legal defense:

1. Differences in Judges' Interpretation of Evidence

In land cases, the assessment of evidence such as ownership certificates, transfer histories, and boundary witnesses is highly dependent on the judge's discretion. The lack of consistent assessment standards leads to potential disparities in decisions, even in cases with similar objects.

2. Dependence on Expert Testimony

Many land cases require expert testimony from the National Land Agency (BPN) or mapping agencies. However, the availability and availability of these experts is often not guaranteed during trials. Delays or absences from experts can delay the trial process or even lead to evidentiary flaws.

3. Power Intervention or External Pressure

In some strategic cases, there are allegations of political interference, pressure from large corporations, or other power relations that affect the independence of the panel of judges. In these situations, advocates face a dilemma, and their legal defense strategies no longer rely solely on the strength of their legal arguments.

4. Schedule Delays and Protracted Delays

The agrarian justice process in Indonesia is notoriously slow and inefficient. Delays due to the absence of parties, replacement of judges, or administrative reasons create significant obstacles that prolong resolution times and increase legal costs for both clients and advocates.

e. Structural and Systemic Obstacles

In addition to the technical obstacles that occur in daily practice, there are also structural and systemic obstacles that prevent the root of the problem from being fully resolved:

1. Overlapping Agrarian Regulations and Policies

Indonesia still faces serious problems related to the harmonization of land regulations. The existence of various sectoral regulations, such as the Basic Agrarian Law (UUPA), the Forestry Law, the Spatial Planning Law, and the Plantation Law, often creates conflicting norms that confuse the dispute resolution process.

2. Lack of an Integrated Land Information System

The absence of a comprehensive and accurate digital system leads to weak legal certainty over certain land parcels. This makes it difficult for advocates to quickly and reliably verify the status of disputed land parcels.

3. Low Compliance with Legal Decisions

Court decisions that have become final and binding are often not effectively implemented due to weak enforcement at the execution level. This condition weakens the function of the courts and leaves advocates and their clients in prolonged legal uncertainty.

Conclusion

1. Advocates have the legal authority to represent clients in mediation processes, both in and out of court, as stipulated in Article 1792 of the Civil Code and Law Number 18 of 2003 concerning Advocates. In the context of overlapping land disputes, advocates play a role in providing legal advice, reviewing documents, developing mediation strategies, and accompanying clients through the mediation process at the National Land Agency or the courts. This role also includes preventive and educational functions for the public.

2. Advocates often face obstacles such as a lack of good faith from the opposing party, deadlocks in mediation, and poor public understanding of the law. This can hinder the effectiveness of the resolution process. Therefore, advocates are required to play a broader role, including acting as a communication bridge between clients and relevant agencies to achieve fair and sustainable solutions.

References

Book

- Andi Hamzah, *Hukum Acara Perdata Indonesia*, Jakarta: Sinar Grafika, 2017.
- Budi Harsono, *Hukum Agraria Indonesia*, Jakarta: Djambatan, 2003.
- Budi Harsono, *Hukum Agraria Indonesia*, Jakarta: Djambatan, 2003.
- J. Andi Hartanto, 2014, *Pertanahan Karakteristik Jual Beli Tanah Yang Belum Terdaftar Hak Atas Tanahnya*, Laksbang Justitia, Surabaya.
- Mhd. Yamin Lubis dan Abd. Rahim Lubis, 2008, *Hukum Pendaftaran Tanah*, Mandar Maju, Jakarta.
- Putu Satria, *Sengketa Pertanahan di Bali: Perspektif Hukum Adat dan Nasional*, Denpasar: Udayana Press, 2020.
- R. Soeroso, *Pengantar Ilmu Hukum*, Jakarta: Sinar Grafika, 2012.
- Subekti, *Hukum Acara Perdata*, Jakarta: Intermasa, 2009.
- Sudikno Mertokusumo, *Penemuan Hukum: Sebuah Pengantar*, Yogyakarta: Liberty, 2014.
- Yahya Harahap, *Hukum Acara Perdata*, Jakarta: Sinar Grafika, 2017.

Journal

- Tika Nurjannah, 2016, "Penyelesaian Sengketa Sertifikat Ganda Hak Atas Tanah (Studi Kasus Pada Pengadilan Tata Usaha Negara Makassar)", dalam Jurnal Tomalebbi: *Jurnal Pemikiran, Penelitian Hukum, Pendidikan Pancasila dan Kewarganegaraan*, Vol. 3, No. 2.

Law

Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.

Undang-Undang Nomor 18 Tahun 2003 tentang Advokat.

Undang-Undang Republik Indonesia Nomor 30 Tahun 1999 tentang Arbitrase dan Alternatif Penyelesaian Sengketa.

Peraturan Presiden Republik Indonesia Nomor 10 Tahun 2006 tentang Badan Pertanahan Nasional.

Peraturan Mahkamah Agung (PERMA) Nomor 1 Tahun 2008 tentang Prosedur Mediasi di Pengadilan.

Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional Republik Indonesia Nomor 3 Tahun 2011 tentang Pengelolaan, Pengkajian, dan Penanganan Kasus Pertanahan.

Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional Republik Indonesia Nomor 11 Tahun 2016 tentang Penyelesaian Kasus Pertanahan.

Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional Republik Indonesia Nomor 21 Tahun 2020 tentang Penanganan dan Penyelesaian Kasus Pertanahan.

Keputusan Kepala Badan Pertanahan Nasional Republik Indonesia Nomor 34 Tahun 2007 tentang Petunjuk Teknis Penanganan dan Penyelesaian Masalah Pertanahan

.