INFLUENCE OF REGULATION AND INFORMATION SYSTEMS ON ASSET MANAGEMENT IN THE GOVERNMENT OF EAST ACEH DISTRICT

By

Iqlima Azhar[1], Safuridar[2], Syardiansah[3]
Management Study Program, Samudra University
Email: iqlima_a@unsam.ac.id

ABSTRACT

This study aims to examine the effect of regulations and information systems on asset management in the East Aceh District Government. The research was carried out on employees of the goods section of the East Aceh District Government Offices. Data collection was carried out through primary data, namely by distributing questionnaires to each respondent. Determination of the sample used in this study is the census method with a total sample of 44 people. The results showed that there is a significant relationship between regulation and information systems on asset management. This is indicated by the coefficient of determination (R^2) of 0.773 or 77.3% of asset management is influenced by regulations and information systems, while the remaining 23% is influenced by other variables outside of this study.
Keywords: Asset Management, Regulation, Information Systems

INTRODUCTION

Asset management is an important part of state finances, this is stated in Article 1 number 1 of Law no. 17/2003 on State Finance: "State finances are all rights and obligations of the state that can be valued in money, as well as everything in the form of money or goods that can be made state property in connection with the implementation of these rights and obligations". Regulations on regional property are further stipulated in PP No.6 / 2006 concerning the management of regional property with technical guidelines in the form of Minister of Home Affairs Regulation No.17 / 2007 concerning technical guidelines for the management of regional property.

Regulations form the basis for local governments in managing assets in their regions. UU no. 32/2004 Chapter 1 point 5 states that regional autonomy is the right, authority and obligation of an autonomous region to regulate and manage government affairs and the interests of local communities in accordance with statutory regulations. This regulation by the Regional Government is stated in Law No.12 / 2011 in the form of Regional Regulations (PERDA) or Qanun and Regional Head Regulations (Article 3 Permendagri No.53 / 2001). To implement Perda and with the power of statutory regulations, the regional head determines the regional head regulations and / or regional head decrees (Law No.32 / 2004 Article 146 point 1). Based on regional regulations, regional heads stipulate regional head regulations regarding regional financial management systems and procedures (PP No.58 / 2005 Article 151 point 2).

PP No.56 / 2005 concerning regional financial information systems also states that each region must organize an information system in its own region. Currently, the regional management information system (SIMDA) is an effective means of improving performance so that transparency of work in asset management is guaranteed without worrying about weak

supervision and control. East Aceh Regency has been divided into 3 regions, East Aceh, Langsa City, and Aceh Tamiang since 2000, the expansion is intended to make development in the area evenly distributed, but until now many assets of East Aceh Regency have been neglected in Langsa City. PP No.6 / 2006 and Permendagri (Regulations of the Ministrial of Home Affairs) (No.17 / 2007 states that regional property must be certified under the name of the Regional Government. Regional assets / goods are one of the tools in implementing the wheels of government to support services to the community, so that regional assets can be referred to as assets in the form of goods or objects consisting of immovable objects and movable objects, both tangible and intangible, which are covered in assets, so that asset management is very much needed because good asset management can monitor and calculate the assets owned so that they can be maximally utilized. However, with regard to increasing the authority for state asset management, local governments need to prepare the right instruments to carry out regional asset management in a professional, transparent, accountable, efficient and effective manner starting from planning, management / utilization, and supervision. Information technology is needed to manage regional assets at a much lower cost than the enormous loss due to negligence in managing these assets.

Research on asset management has been carried out by several previous studies in various regions, however in East Aceh District it has never been carried out. Especially since the division of the East Aceh region into 3 regions, asset management is considered very necessary in order to identify problems that must be resolved immediately by related parties, but this research still has several limitations, especially in the context of human resources who are the actors managing the assets themselves, thus The purpose of this research is to see whether the East Aceh District Government has established a Regional Regulation regarding asset management and also uses an integrated information system in managing assets of East Aceh district.

METHODS
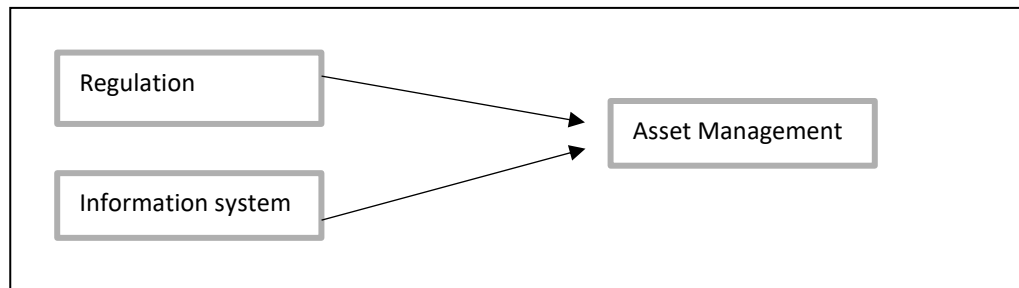
Picture 1. Conceptual Framework

Hypothesis

H1: Regulation has a significant effect on Asset Management

H2: Information Systems have a significant effect on Asset Management

H3: Regulation and Information System simultaneously have a significant effect

against the Asset Management.

The population in this study were the agencies in the East Aceh Regency Government; the respondents were employees in the Equipment / Equipment section, because employees in that section were directly related to and managing assets or property belonging to the region. Based on a field survey conducted by researchers, the number of services in the East Aceh District Government is 22. Each employee in the goods division of each service consists of 2 people, namely 1 person in charge of goods manager and storage of goods, and

1 person in charge, namely 1 person of Head of General Affairs, so that this study will consider all respondents, amounting to 44 people from the entire population, so this type of research can be called a census research.

The data used in this study are primary data and secondary data. Primary data is data obtained through questionnaires, which are distributed, directly to employees of the Equipment / Equipment section of each department. Meanwhile, secondary data is obtained from theoretical data that supports this research, including previous research related to research problems. The data collection methods used in this study consist of

a. Questionnaires by circulating a list of questions (questionnaires) to respondents, namely all employees of the Equipment / Equipment section of each East Aceh District Government Office. The questionnaire was delivered directly to the respondent at work and given the opportunity to answer.

b. Interviews were conducted by collecting data directly to meet and holding questions and answers with respondents about the asset management system being carried out, in order to obtain relevant information that might be used as input for researchers.

RESULT AND DISCUSSION

Table 1

Results of Multiple Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.217	4.021		4.033	.000
	Regulation	.729	.212	.426	3.435	.001
	Information System	.903	.224	.500	4.033	.000

a. Dependent Variable: Asset Management
Source: Primer Data processed (2020)

From these results, the regression equation can be written as follows:

$Y = 16.217 + 0.729 X_1 + 0.903 X_2 + e$

The multiple regression equation can be explained as follows:
1. A constant of 16,217 indicates the value of Asset Management if Regulation and Information Systems are fixed.
2. Regulatory Variable (X_1) shows a positive influence on Asset Management. In other words, if the Regulation increases by one unit, the Asset Management will increase by 0.729, assuming the Information System variable is of fixed value.
3. Information Systems Variable (X_2) shows a positive influence on Asset Management. In other words, if the Information System has increased by one unit, the Asset Management will increase by 0.903, assuming the Regulatory variable has a fixed value.

Proof of Hypotheses

1. T test (partial significance test)

According to (Ghozali, 2013) the t statistical test shows how much influence one independent individually has in explaining the dependent variable. The t test was carried out with a significant level of 0.05.

The t test is a test to determine the significance of the influence of the independent variables (Regulation and Information Systems) partially or individually to explain the dependent variable (Asset Management). The results of the t test can be seen in table IV.8 with sig α 0.05 (5%). From this table it can be explained that:

a. The results of the t test are known to be the tsig value. equal to 0.001 <0.05 then H1 is accepted, which means that the regulation has a significant effect on Asset Management in the East Aceh Regency Government so that the hypothesis in this study is accepted. These results are in accordance with the statement of Kurniawan (2008: 1) where this regulation or regulation is a provision that is used to regulate human relations in a society and / or a country.

b. The results of the t test are known to be the tsig value. amounting to 0.000 <0.05 then Ha is accepted, which means that the Information System has a significant effect on Asset Management in the East Aceh Regency Government so that H2 in this study is accepted. This result is in accordance with the provisions of Article 104 of Law No.33 / 2004 concerning financial balance between the central government and regional governments, namely the need to establish a regional government regulation on regional financial information systems (in considering PP No.56 / 2005). Article 11 PP No.56 / 2005 also states that Regional Governments must organize a regional financial information system in their respective regions.

Table 2

ANOVAª

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2080.148	2	1040.074	69.840	.000ᵇ
Residual	610.579	41	14.892		
Total	2690.727	43			

a. Dependent Variable: Management Aset

b. Predictors: (Constant), Information System, Regulation

Source: Primer Data, processed (2020)

From this table it can be seen the value of Fsig. Of 0,000. Hence the value of Fsig. <sig. α (0.000 <0.05), then H3 is accepted. This means that Regulation and Information Systems simultaneously have a significant effect on Asset Management. Thus, the hypothesis in this study is accepted.

Determination Coefficient Test Results

The following is a table of the results of calculating R2 using SPSS:

Table 3

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.879[a]	.773	.762	3.859

a. Predictors: (Constant), Information, Regulation

b. Dependent Variable: Asset Management

Source: Primer Data, processed (2020)

Based on table 3, it can be seen that the R square value is 0.773. This means that the contribution of Regulation and Information Systems variables affects Asset Management in East Aceh District Government by 77.3%, while the remaining 22.7% is influenced by other variables not examined in this study such as the internal control system, the quality of regional officials, etc.

CONCLUSION

After testing, the results of research and discussion, it can be concluded that the variables of Regulation and Information Systems both partially and simultaneously have a significant effect on asset management, in other words the two independent variables can improve asset management in the East Aceh Regency Government. Based on the results of the analysis of the coefficient of determination, it can be explained that the contribution of Regulation and Information Systems variables affects Asset Management in the East Aceh Regency Government by 77.3%, while the remaining 22.7% is influenced by other variables not examined in this study such as internal control systems, quality regional apparatus, and so on.

Research Limitations

This research was only conducted on employees of the goods users, administrators, and storerooms of each Agency in the East Aceh Regency Government, so that they did not explore further the implementation of the Regional Property Management policy. Not all SKPD were included as respondents in this study, there were only 22 department, while outside of these departments there were other Agencies and Institutions included in the East Aceh District Government. This research only examines the application of the Regulation and Information System to the Government of East Aceh Regency, while when the researchers conducted direct interviews with respondents; the problem regarding assets in East Aceh Regency is very broad and crucial, where it requires immediate resolution by the related parties.

Suggestion

a. Suggestions for the East Aceh District Government

The Government of East Aceh Regency in carrying out their duties is expected to further increase motivation in each official to manage regional assets as well as possible, because these regional assets are directly related to the welfare of the people, and if their use is maximized it will be able to increase Regional Original Income (PAD), as well as officials are expected to increase knowledge of regulations governing asset management, by frequently attending training to increase employee competency. With the existence of regulations that have been established by the

government, it is hoped that regional officials can carry out their duties in accordance with these regulations, as well as conduct socialization and training for officials managing goods. For facilities and infrastructure as an information system medium to carry out asset management that is transparent, accountable, efficient, and effective, it is hoped that it can continue to be carried out in accordance with the regulations and stipulations of the Regional Government.

b. Suggestions for Future Researchers

Research can be carried out by expanding the research environment, namely adding respondents outside the offices in the East Aceh District Government or in the Langsa City Government which are directly related to asset problems/ disputes which since the expansion in 2001 until now there has been no resolution point found, and by adding other variables outside of the variables in this study. R2 in this study is only 77.3%, which means that there are 22.7% other variables outside of the variables in this study that can be examined for their effect on asset management / regional property management. For filling out the questionnaire, it may also be possible to coordinate with the authorized official to do it outside working hours, so that the answers given may be different from those filled in during working hours.

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