

THE EFFECT OF THE QUALITY OF APPARATUS, EFFECTIVENESS OF INTERNAL CONTROL AND THE UTILIZATION OF ACCOUNTING INFORMATION TECHNOLOGY ON THE MANAGEMENT OF REGIONAL FIXED ASSET AT ACEH SINGKIL REGENCY, ACEH PROVINCE, INDONESIA

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ABSTRACT

This purpose of study is to examine the effect of the quality of apparatus, the effectiveness of internal control, and the use of accounting information technology on the management of regional fixed asset in Aceh Singkil Regency either partially or simultaneously. The population in this research is Regency Service Unit (SKPK) which includes offices, services and agencies in Aceh Singkil. Meanwhile, the respondents are the Head of SKPK, Financial Administration Officers, and Technical Operators for Activities with a total of 138 respondents. The data source in this study uses primary data, namely the acquisition of questionnaires from respondents. While the research data collection technique is done by using documentation technique, the analytical method used is Multiple Linear Regression Analysis. The results showed that the quality of apparatus, the effectiveness of internal control, and the use of accounting information technology have a significant effect on the management of regional fixed assets both partially or simultaneously in Aceh Singkil Regency.

Keyword: Quality of Apparatus, Effectiveness of Internal Control, Utilization of Accounting Information Technology, Regional Fixed Asset Management.

1. INTRODUCTION

Regional asset management is regulated in PP. 6 of 2006 concerning Regional Property Management, which is then followed up by the Minister of Home Affairs Regulation Number 17 of 2007 concerning Guidelines for Regional Property Management. The management of regional assets is not an easy thing, this is evident from the many exceptions for the reasonableness of the value of local government assets in the Financial Audit Agency, Republic of Indonesia (BPK-RI) opinion on the financial statement of local governments. This condition indicates that the local government is experiencing difficulties in asset management so that it presents regional assets with insufficient or unfairness (Sutaryo, 2010).

Problems related to asset management also occur in the Regional Government, especially Aceh Singkil Regency, which can be seen in the Audit Result Report on the Financial Report of the Aceh Singkil Regency Government for Fiscal Year 2018 submitted by the BPK RI which includes; The completion of the Goods Inventory Card (KIB) by the SKPK. Management Inventory has not complied with the provisions; The missing regional

assets have not been resolved legally, and the recording error of regional assets has not been resolved. Apart from this problem, based on the results of the examination of the presentation of fixed assets as of December 31 2018, there are still weaknesses in recording and managing fixed assets, such as; lack of documents to support regional assets including land, equipment and machinery as well as road, irrigation and network.

Based on the previous description, it can be assessed that the regional asset management carried out by the Regional Government of Aceh Singkil Regency is still not optimal due to the fact that there are still findings related to fixed assets that are the same as the previous year's findings. Regional fixed assets are one of the most strategic sectors in regional financial management. In general, the value of regional fixed assets is the largest compared to other accounts in the Regional Financial Statements. In addition, its existence greatly affects the smooth running of the government and development. Therefore, it is important to investigate the factors that influence the management of regional assets.

The first factor is the quality of the apparatus, human resources are the main supporting pillars as well as the driving force of the organization in an effort to realize its vision and mission goals (Susilo, 2002:3). A system, no matter how good, will be useless, if it is not supported by adequate human resources. In PP No. 6 of 2006 article 33 paragraph 1 states that the manager of goods, users of goods and/or proxies of property users are obliged to secure state/regional property under their control. Based on these regulations, it is clear that the role of HR is very important in asset management. Therefore, it is necessary to have an apparatus with an understanding of all asset management. In managing human resources, this can be done by participating in asset management technical guidance education and training. The results of research by Astini (2018), Ekayanti, Rifa'I and Irwan (2018), Sutawa (2014), Hamidah (2014), Pekei, Hadiwidjojo and Sumiati (2014), Simamora and Halim (2012) prove that qualified and possessing apparatus competence in their field can affect asset management.

The second one is the effectiveness of internal supervision, the rampant corruption cases related to regional fixed assets indicate that internal supervision is still weak. For this reason, each local government agency must build reliable internal controls to prevent irregularities or obstacles in achieving the entity's goals. One way is to implement the Internal Control System (SPI) in accordance with PP. 60 of 2008. This aims to encourage the availability of all regional asset managers who have a strong awareness of the importance of enforcing SPI (Directorate General of State Assets, Ministry of Finance of the Republic of Indonesia, 2009). The results of research by Bria, Rosidi and Subekti (2019), Astini (2018), Asman, Akram, and Alamsyah (2016), Agustina (2015), and Hamidah (2014) prove that the implementation of internal supervision by the government can affect asset management.

The third factor is the use of accounting information technology, which is one of the providers of financial information that is much needed by parties with an interest in an organization. The use of accounting information technology is a technological and capital resource in an organization that is tasked with preparing financial information and also information obtained from transaction collection and processing activities (Christine, 2009). The use of accounting information technology aims to improve asset management in order to avoid misappropriation of assets. The research results of Astini (2018), Raharja,

Pratiwi and Wachid (2015), Mulalinda and Tangkuman (2014), Hendrikus (2009) prove that the existence of accounting information technology will affect asset management.

The reason for choosing the research title was because researchers still found findings and problems related to the management of regional fixed assets that occurred in Aceh Singkil Regency. The District's LKPK did receive an Unqualified opinion (WTP) from the Audit Service Agency (BPK), but this does not necessarily prove that local government activities are not free from cases or problems, there are still many findings that researchers obtained based on the Audit Report of the agency in the Regency in 2018. The purpose of this study is to examine the influence of the apparatus, the effectiveness of internal control, and utilization of accounting information technology on fixed asset management of the Regency.

2. REVIEW OF LITERATURE

Regional Fixed Asset Management

Assets are resources that will bring future economic benefits that are obtained or controlled by certain entities as a result of transactions or events in the past (Kieso, Weygandt and Terry, 2012: 216). Government Regulation Number 24 of 2005 concerning Government Accounting Standards (SAP) has established a clear definition of assets that "Assets are economic resources controlled and/or owned by the government as a result of past events and from which economic and/or social benefits. in the future, it is hoped that both the government and the community can obtain it, and can be measured in terms of money, including non-financial resources needed to provide services to the general public and resources that are maintained for historical and cultural reasons. " Furthermore, what is meant by management based on the Big Indonesian Dictionary is "the process that provides supervision on all matters involved in implementing policies and achieving goals". The management of regional assets is regulated in Government Regulation Number 6 of 2006 concerning Regional Property Management, which is then followed up by Regulation of the Minister of Home Affairs Number 17 of 2007 concerning Guidelines for the Management of Regional Property. Based on some of the previous opinions and descriptions, it can be concluded that asset management is a business or work process in order to regulate and control the management of assets maximally in accordance with the expectations and objectives that have been previously set, in this case, in accordance with statutory regulations.

Apparatus Quality

The quality of human resources in this case is that the regional apparatus is the level of the apparatus' ability to carry out the duties and responsibilities given to them with adequate education, training and experience. This is because the apparatus is one of the most important organizational elements, therefore it must be ensured that human resource management is carried out as well as possible in order to be able to contribute optimally in efforts to achieve organizational goals (Widodo, 2007). To assess the quality of the apparatus in carrying out a function, including accounting, it can be seen from the level of responsibility and competence of these resources. Responsibility can be seen from or contained in the job description. Job descriptions are the basis for carrying out tasks properly. Without a clear job description, these resources cannot carry out their duties properly (Setiawati and Sari, 2014). The context of the quality of the apparatus in the autonomy era is the professional abilities and technical skills of the employees who belong to the

staff and implementers in the Regional Government. This is very necessary so that government management in regional autonomy can take place effectively and efficiently (Koswara, 2001: 266-267).

Effectiveness of Internal Control

Mahmudi (2005: 92) states that effectiveness is the relationship between output and goals, the greater the contribution (contribution) of output to the achievement of goals, the more effective the organization, program or activity ". Internal supervision is part of a fraud protection system designed to prevent irregularities and attempts at early detection of fraud (Silverstone and Sheetz, 2007: 4). The general principle of internal control is patterned on a system that carries out responsibility procedures in an institution. A strong internal control system can be established when the institution is large enough. Internal supervision at an institution reveals that fraud can not only be committed by subordinates, but by a superior / leader, so that supervisory activities need to be carried out by several / many people. Internal supervision within the government refers to Government Regulation Number 60 of 2008 concerning Government Internal Control Systems. The regulation stipulates that the internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and obedience to laws and regulations.

Utilization of Accounting Information Technology

According to O'Brien (2006: 28) technology is a computer network consisting of various information processing components that use various types of hardware, software, data management and information network technology. Sutarman (2009: 3) defines information technology as a study, design, development, implementation, support or management of computer-based information systems, especially software applications and computer hardware. Information technology makes use of electronic computers and software to modify, store, protect, process, transmit and obtain information securely. The use of information technology according to Celviana and Rahmawati (2010) includes data processing, information processing, management systems and work processes electronically and the use of advances in information technology so that public services can be accessed easily and cheaply by people throughout the country. Meanwhile, according to Mustafa (2010) the use of information technology is the level of information technology integrity in the implementation of accounting tasks.

3. RESEARCH METHOD

The type of this research is a census based because all members of the population are taken as respondents. The population of this research is institutions/institutions, namely SKPK which includes offices, services and agencies in Aceh Singkil. Each SKPK will be assigned 3 (three) people as respondents; Head of SKPK, PPK (Financial Administration Officer), and PPTK (Technical Implementation Officer), so that the total number of respondents was 138 people (46 SKPK x 3 respondents). Sources of data in this study using primary data, namely the acquisition of questionnaires from respondents. While the research data collection technique was carried out by using documentation techniques. The analytical method used is Multiple Linear Regression Analysis.

Operationalization of variables in this study can be described as follows;

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- a. Regional Asset Fixed Management (Y), Regional fixed asset management is a business or work process in order to regulate and control the maximum management of assets in accordance with the expectations and objectives that have been previously set, in this case, in accordance with statutory regulations. The indicators used in measuring the management of regional fixed assets based on the Minister of Home Affairs Regulation Number 17 of 2007 include; planning needs and budgeting, procurement, receipt, storage and distribution, use, utilization, security and maintenance, assessment, elimination, transfer, administration, guidance, supervision and control, financing and compensation claims. The measuring instrument used is an interval scale in the form of a 5-point Likert scale.
 - b. Apparatus Quality (X_1), This is the level of the ability of the apparatus to carry out the tasks and responsibilities given to them with adequate education, training and experience (Widodo, 2007). Indicators or measuring tools used are based on Widodo (2007) which includes education and expertise, job descriptions and responsibilities, supporting resources, and training in job skills. The measuring instrument used is an interval scale in the form of a 5-point Likert scale.
 - c. The effectiveness of Internal Control (X_2), Sabeni and Gozali (1997: 67) defines internal control as "a supervisory tool from the leadership of the organization concerned to oversee whether the activities of their subordinates are in accordance with predetermined plans and policies". Indicators or elements and measuring tools used in the effectiveness of internal control based on PP. 60 of 2008, namely control environment, risk assessment, control activities, information and communication, internal control monitoring. The measuring instrument used is an interval scale in the form of a 5-point Likert scale.
 - d. Utilization of Accounting Information Technology (X_3), According to Celviana and Rahmawati (2010) the use of accounting information technology is an activity that includes data processing, information processing, management systems and work processes electronically and the use of advances in information technology so that public services can be accessed in an electronic manner. easy and cheap by people in all regions of the country. Indicators and statements in the questionnaire on the use of accounting information technology based on Celviana and Rahmawati (2010) which include; devices, financial data management, and maintenance. The measuring instrument used is an interval scale in the form of a 5-point Likert scale.

4. RESULTS AND DISCUSSIONS

Results

Descriptive Analysis

Descriptive analysis for each variable in this study was obtained by questionnaires filled out by respondents to the variable; regional fixed asset management (Y), quality of personnel (X_1), effectiveness of internal control (X_2), and use of accounting information technology (X_3). The following are descriptive statistical values for each of the research variables in Table 1.

Tabel 1 Descriptive statistics

	Regional Fixed Asset Management	Apparatus Quality	Effectiveness of Internal Control	Utilization of Information Technology
Mean	3.92	4.28	4.54	4.42
Std. Deviation	0.59	0.31	0.36	0.49
Minimum	2.00	3.67	3.43	3.11
Maximum	4.85	5.00	5.00	5.00

Based on the results of descriptive statistics, it can be seen that the four research variables, regional fixed asset management (Y), quality of personnel (X₁), effectiveness of internal control (X₂), and use of accounting information technology (X₃) show an average value greater than the standard deviation value. This indicates that the four research variables have a more stable rate of data distribution. It can also be seen from the difference in the minimum and maximum values of the four variables which have a range that is not too far.

Research Instrument Testing Results

- a. Based on the results of testing the validity shows that the correlation coefficient obtained from each variable item regional fixed asset management (Y), quality of personnel (X₁), effectiveness of internal control (X₂), and use of accounting information technology (X₃).are all above critical value of product moment correlation (correlation coefficient > 0,291) so that the questionnaire used can be declared valid.
- b. Based on the p engujian reliability in mind that each instrument in this study reliable (reliably) because the value Cronb ach's Alpha greater than 0,6 . So it can be concluded that the questionnaire used as a measurement tool in this study is feasible to use (reliable).

Classical Assumption Testing Results

Based on the histogram graph, it is known that the observation data is normally distributed where the curve is normal. While the P-Plot graph is known that the points move in the direction of the linear line, so it can be concluded that the research regression model is linear.

Based on the figure *tolerance* of variable quality of personnel (X₁), effectiveness of internal control (X₂), and use of accounting information technology (X₃) > 0,10 , which means that no multikoline a rity between the independent variables. Meanwhile, the VIF value calculation results also showed that none of the independent variables that have a VIF value of more than 10. Thus, it can be concluded that in this study the regression model did not happen multikoline a rity between the independent variables.

From the graph *scatterplot* is known that there is no particular pattern in the chart, therefore it can be concluded that the regression model in this study is homoskedastisitas or not happen heteroskedastisitas.

Regression Testing Results

The results of testing the research regression can be seen in Table 2.

Table 2 Research Regression Testing Results

No.	Variable Name	Regression Coefficient (β)	Resolutions	Conclusion
1	Apparatus Quality (X_1)	0,348	$\beta \neq 0$	Take effect
2	Effectiveness of Internal Control (X_2)	0,371	$\beta \neq 0$	Take effect
3	Utilization of Information Technology Accounting (X_3)	0,132	$\beta \neq 0$	Take effect

Based on the results of the regression tests, the multiple linear regression equation is obtained as follows:

$$RFAM = 0,160 + 0,348AQ + 0,371EIC + 0,132UITA + \varepsilon$$

Discussions

Effect of Quality of Apparatus on Regional Asset Fixed Management

The results showed that the quality of the apparatus had an effect on regional fixed asset management. The regression coefficient (β_1) obtained is 0.348, indicating that each increase in the quality of the personnel by 1 interval scale unit will be followed by an increase in regional fixed asset management of 0.348 units of regional fixed asset management scale. This means that if the apparatus at the Aceh Singkil Regency agency is of good quality, it will improve the management of regional fixed assets in the district.

These results are in accordance with the theory put forward by Simamora and Halim (2012) which states that regional apparatus which are regional government human resources should have competent and professional qualities. This is because local governments need qualified apparatus to carry out government functions. This means that with their competence, qualified personnel will be able to meet the standards and performance targets that have been set.

Based on the results of obtaining the questionnaire, it is known that the average value of the quality of the apparatus in the Aceh Singkil district agency is in the very good category. This is because the apparatus has received a lot of training related to financial management which has an impact on increasing the skills, abilities and understanding of these officials in producing financial reports. In addition, based on the results of obtaining the questionnaire, it is also known that the Aceh Singkil District Government provides facilities that support the work of the apparatus, so that it is very useful in completing apparatus tasks. The quality of the apparatus in the agencies in Aceh Singkil Regency is also very good in terms of the distribution of tasks according to their respective expertise, this is very important because they can complete tasks in accordance with the fields owned by the apparatus.

The results of this study are also consistent with the results of research conducted by Sutawa (2014) which shows that human resource development affects the management of regional assets. In addition, Hamidah's (2014) research results also prove that the apparatus as government human resources has a significant positive effect on securing state assets.

Effect of Internal Control Effectiveness on Regional Asset Fixed Management

The results showed that the effectiveness of internal control has an effect on regional fixed asset management. The regression coefficient (β_2) obtained is 0.371 indicating that each increase in the effectiveness of internal control by 1 interval scale unit will be followed by an increase in regional fixed asset management of 0.371 units of regional fixed asset management scale. This means that if the internal supervision is carried out and implemented effectively in the agencies in Aceh Singkil Regency, it will improve the management of regional assets in the district.

The results of this study are in accordance with the theory put forward by Mulyadi (2001:183) which states that the objectives of implementing supervision which include coordinated organization, methods and measures are to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage fulfillment. Management policy. The results of this study are also in accordance with existing regulations, namely Permendagri Number 17 of 2017 concerning Technical Guidelines for Regional Goods Management, which states that regional asset supervision is carried out to ensure the smooth running of regional asset management in an efficient and effective manner, so the supervisory function is very important to ensure orderly administration. regional asset management. The regulation that becomes the reference in carrying out internal supervision in the Aceh Singkil Regency Government is Government Regulation Number 60 of 2008 concerning the Internal Control System.

Based on the results of obtaining the questionnaire, it is known that the average value of the effectiveness of internal control is in the very good category. This means that internal supervision has been carried out effectively within the Aceh Singkil District agency. This is in accordance with the results of the answers of respondents who on average agree that the supervision has been carried out very well, such as following up on recommendations on the results of the audit / review of the resulting financial statements. This is because control activities have been adhered to, such as officials who always carry out the directions received from the leadership. The apparatus also creates a conducive work environment by establishing good relationships with other agencies.

The results of this study are in accordance with the results of research conducted by Hamidah (2014) which proves that the very weak SPI results in higher risks faced in securing assets. This means that a good SPI is very influential on the security of State assets. Furthermore, the research results of Subekti (2019), Astini (2018), Asman, Akram, and Alamsyah (2016), and Agustina (2015) also prove that the existence of internal supervision will affect the management of regional assets.

Effect of the Use of Accounting Information Technology on Regional Fixed Asset Management

The results showed that the use of accounting information technology had an effect on regional fixed asset management. The regression coefficient (β_3) obtained is 0.132, indicating that each increase in the use of accounting information technology of 1 interval scale unit will be followed by an increase in regional fixed asset management of 0.132 regional fixed asset management scale unit. This means that if accounting information technology is properly utilized by officials in the Aceh Singkil district, it will improve the management of regional fixed assets in the district.

The results of this study are in accordance with existing regulations, namely Government Regulation Number 56 of 2005 concerning Regional Financial Information Systems which states that the Government and Regional Governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances and public services. The ease of accessing financial information and public services will improve the quality of the delivery of financial information to stakeholders.

The results of this study are also in accordance with the theory put forward by Angraeni and Riduwan (2014) which states that the use of information technology will greatly help speed up the process of processing transaction data and presenting financial statements. This is because local governments have complex transactions and large volumes, so that utilizing existing information technology will accelerate the processing of accounting information.

This is in accordance with the results of the respondents' questionnaire which obtained an average score in the very good category for the use of accounting information technology. This result is also supported by the answers of respondents who on average agree that utilizing the technology provided for processing accounting information can improve regional asset management in Aceh Singkil District. The Regional Government of Aceh Singkil Regency has provided hardware such as computers, as well as software such as internet networks. This is part of creating an effective work environment in completing work. In addition, the apparatus also agreed to have completed the accounting process in making financial reports by utilizing existing facilities, especially computers. This means that information technology in the agencies in Aceh Singkil District has been put to good use.

The results of this study are in accordance with the results of research conducted by Siregar (2004) which states that supervision and control, in the use and transfer of assets, is a problem that often occurs in local governments today. An effective means of improving the performance of this aspect is through the development of an accounting information system. Through this system, work transparency in asset management is guaranteed and can be clearly monitored. In addition, the results of this study are in line with the results of research conducted by Astini (2018), Raharja, Pratiwi and Wachid (2015), and Mulalinda and Tangkuman (2014) which prove that using accounting information technology will affect asset management.

5. CONCLUSION AND RECOMENDATIONS

Conclusions

The quality of apparatus, the effectiveness of internal control, and utilization of information technology accounting, both have a significant influence both partially and simultanously on fixed asset management Aceh Singkil agency

Recommendations

1. It is necessary to propose a certification program for human resources involved in the management of regional fixed assets.
2. It also needs to hold regional fixed asset management training and the most to place human resources who have understanding and competence in the area of regional assets.
3. It should also pay attention to the factors that can affect the management of regional assets, especially the quality of the apparatus, the effectiveness of internal controls, and the use of accounting information technology. These three variables have been proven to affect the management of regional assets.

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4. All managements of SKPK in the regency also have to strengthen and maintain their commitments to solve regional asset management problems so that they do not become a recurring problem in improving the performance of the apparatus itself.

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