

Moderation of Information Systems in The Effect of Asset Inventory on Regional Government Asset Optimization

Paul Sampry

Magister of Local Government Finance,
Faculty of Economics and Business,
Hasanuddin University. Indonesia.

Syarifuddin

Faculty of Economics and Business,
Hasanuddin University
Indonesia.

Sumardi

Faculty of Economics and Business,
Hasanuddin University
Indonesia

Abstract:- This study aims to examine and analyze information system moderation on the effect of inventory on the optimization of asset utilization. The method used in this study is a survey method with data collection techniques using a questionnaire with a sample of 204 local government officials who manage assets. The data analysis technique used is Moderation Regression Analysis (MRA) using SPSS version 22 software. The results of the study indicate that asset inventories directly influence the optimization of asset utilization. Information systems moderate the influence of asset inventories on optimizing asset utilization. The conclusions of the research results illustrate that the inclusion of an information system will strengthen the asset inventory so that it has an impact on increasing the optimization of local government assets.

Keywords:- Information Systems, Inventory, Optimization, Assets.

I. INTRODUCTION

The phenomenon that occurs in the development of the public sector in Indonesia today is the strengthening demand for accountability of public institutions both at the central and regional levels. Accountability can be interpreted as a form of obligation to account for the success or failure of the organization's mission in achieving the goals and objectives that have been previously set through a media of accountability that is carried out periodically (Stanbury, 2003).

This phenomenon shows that the demands of the community towards the implementation of public accountability by government organizations, both the central government and local governments are getting stronger. In this regard, the creation of public accountability must be carried out in government accounting systems and standards to be able to create good governance. Good governance is often interpreted as good governance by carrying out development management that is responsible and in line with the principles of democracy and an efficient market, avoidance of misallocation of investment funds, prevention of corruption both politically and administratively, and implementing budgetary discipline.

Effective government management is needed so that various government affairs are delegated authorities to the regions and can be carried out optimally and can be accounted for properly to the public. One example is the devolution of authority in terms of the management of state assets (government) which was initially handled by the central government to the regional government. With the delegation of authority, regional governments have greater authority in managing state assets.

Regional fixed assets or property is one of the most strategic factors in managing regional finance. In general, the value of regional fixed assets is the highest value compared to other accounts in the financial statements. The existence of fixed assets greatly influences the smooth running of the government and development. Therefore, the internal control system for the management / management of regional fixed assets must be reliable to prevent irregularities that could harm regional finance (BPK RI, 2010).

Asset management of local governments needs to have an effective and reliable management system as a tool for planning, implementing/managing, and monitoring systems. The existence of planning, implementation and supervision systems is needed to avoid deviations from the applicable regulations in each stage of management of regional property and directs that the work carried out runs in accordance with the plans that have been set.

Administration of regional property includes bookkeeping, inventory and reporting of regional property (Darise, 2009; 250). Inventory is an activity to carry out data collection, recording, and reporting of the results of data collection of goods belonging to the region. Bookkeeping/Recording is the process of recording the property of the area into the list of items of the user and into the inventory card of goods and in the list of items belonging to the area. Reporting is the process of preparing goods reports every semester and every year after an inventory and bookkeeping is carried out.

Each region usually has assets that are under its control, but quite a lot of assets have not been optimized in order to increase local government revenues. The study of optimizing local government assets can be: identification of local government assets, development of regional government asset databases, highest and base use studies (highest and best use), and development of strategies for optimizing assets controlled by local governments (Siregar, 2004: 523).

Research on Asset Management in Gowa Regency, South Sulawesi Province has not been done much. Several studies on asset management have been carried out by several previous studies in the others area. Asset optimization is a form of asset management work process that aims to maximize the physical potential, value / volume, legal and economic assets (Siregar, 2004). The role of asset managers is important, so behavioral control is needed as an effort to realize good asset management by prioritizing 3T (Orderly Administration, Physicality and Legality). This condition is supported by Hidayati (2016), Syahrani (2015), Nasution et al (2015), Bleskadit (2015), Ristiasiri (2014), and Jusmin (2013), that asset inventory activities are important and show a positive influence on asset management. However, in contrast to Ayomi (2014), it shows a negative influence on the optimization of fixed assets.

Yusuf (2013: 169) states that to optimize assets, an inventory, assessment and assessment of the potential of existing assets must be carried out by collecting all types of assets, both movable and immovable assets. Inventory is carried out to find out the origin and information relating to assets. Information obtained from the inventory results generally includes the volume, area, type, specifications, brand and cost of assets. The inventory also provides information about the existence of local government assets, because a large number of assets can provide the possibility of assets recorded missing and unknown whereabouts or assets that are clearly present but not recorded in the report of assets owned by the local government. With complete, clear and accurate information about assets, it will make it easier for local governments to use and utilize these assets.

Another factor that also has a relative contribution to the influence of asset management is the Accounting Information System. The Information System refers to Government Regulation No. 56 of 2005 which was revised by Government Regulation No. 65 of 2010, the implementation rules are Minister of Home Affairs Regulation (Permendagri) No 13 of 2006 and Minister of Home Affairs Regulation No. 59 of 2007, This system is based on computer networks which is able to connect and be able to handle data consolidation between Regional Government Organizations (OPD) and Regional Finance Management Work Units (abbreviated as SKPKD) so that data in the Regional Government can be well integrated. According to Zimmerman (1997), Accounting Information Systems have a role namely Accounting Information Systems play a role in controlling decisions. Jansen and

Meckling (1992) prove that Information Systems relate to the formal authority structure and the role of control, the formal authority structure relates to two things, namely, the use of Accounting Information Systems with the aim of controlling subordinate behavior (control role) and the use of Accounting Information Systems to facilitate retrieval decision (decision management role) at the sub-unit level.

Accounting Information Systems in Planning Systems and Control of Public Sectors have important meanings and roles related to their functions in measurement and control. A well-designed accounting system will guarantee the principle of stewardship and accountability is well (Afiah, 2009). This statement is in line with the study found by Budiono (2009) which proves that management information systems have a positive effect on the effectiveness of Surakarta KPPN asset management.

II. LITERATURE REVIEW

A. Asset Inventory

Siregar (2004) states that asset management itself can be divided into five stages of work, the first is inventory. Asset inventory consists of two aspects, namely physical and juridical / legal inventory. Physical aspects consist of form, area, location, volume / number, type of address and others. Juridical / legal aspects are mastery status, legal issues that are owned, the deadline for mastery and so on. The work process carried out is data collection, codification / labeling of grouping and bookkeeping / administration according to the objectives of asset management. Further explained by Mardiasmo (2004) that local governments need to know the number and value of regional wealth they have, both those currently controlled and those that are still in the form of potential that have not been mastered or utilized. For this reason, regional governments need to identify and inventory the value and potential of regional assets. Identification and inventory activities are intended to obtain accurate, complete and up-to-date information on regional wealth that is owned or controlled by the regional government.

B. Optimization of Asset Utilization

Siregar (2004) states that asset optimization is a work process in asset management that aims to optimize the physical potential, location, value, amount / volume, legal and economic assets of the asset. In this stage, assets that are controlled by local governments are identified and grouped into assets that have potential and have no potential. Assets that have potential can be grouped based on leading sectors which are the foundation of the national economic development strategy, both in the short, medium and long term. The criteria for determining the leading sectors must be measurable and transparent. Assets that cannot be optimized, the causes must be sought, whether the factors are legal, physical problems, low economic value or other factors. Local governments usually have assets under their control. However, there are quite a lot of assets that have not been optimized in order to increase Local Government Original Revenues.

Siregar (2004) further stated that the optimization of regional government assets can be done by (1) identification of existing regional government assets, (2) development of regional government asset data bases, (3) studies to determine the use of assets with the best value (highest and best use) on the assets of the Regional Government and provide results and reports on activities both in the form of the latest data and in the form of recommendations, (4) the development of strategies for optimizing assets belonging to the Regional Government. Optimizing the use of local government assets can be done by the presence of investment intermediaries to market potential Regional Government assets and cooperation with investors, create and integrate MOI (memorandum of investment) between the Regional Government and investors, and provide consultancy services to the Regional Government regarding in collaboration with investors.

C. Information Systems

Siregar (2004) states that supervision and control of asset utilization is a problem that often becomes blasphemous to the current regional government. One effective means to improve the performance of aspects of supervision and control of local government assets is the development of the Management Information System of Regional Asset (SIMDA BMD). Through SIMDA BMD, it is hoped that the transparency of work in asset management is guaranteed without the need for fears of weak supervision and control. In this SIMDA BMD the four aspects of asset management (inventory, legal audit, asset valuation and optimization) are accommodated in the system by adding aspects of supervision and control. Every handling of a monitored asset is clear from the scope of

handling to who is responsible for handling the asset, this is expected to minimize KKN (collusion, corruption and nepotism) within the Regional Government.

III. METHODOLOGY

This study aims to provide an overview of the effect of asset inventory on optimizing asset management and information systems as a moderating variable. This type of research is causality research where there are relations between two or more variables that are causal, there are variables that influence (exogenous variables) and there are variables that are affected (endogenous variables). This study uses exogenous variables (X), namely the asset inventory and the moderating variable (Z), namely the information system and the dependent variable (Y), namely the optimization of asset utilization.

This research was carried out at the regional government area of Gowa Regency by using a questionnaire on local government officials who deal directly with asset management at the Secretariat / Office / Agency / Office / Section. The samples used in this study were 204 respondents, consisting of budget users / budget users, commitment makers, and goods administrators spread across 56 Gowa District Government Work Units (SKPD) and all employees of the Regional Financial and Asset Management Office who totaling 45 people.

The conceptual framework of research based on relationships between research variables is shown in Figure 1 below.

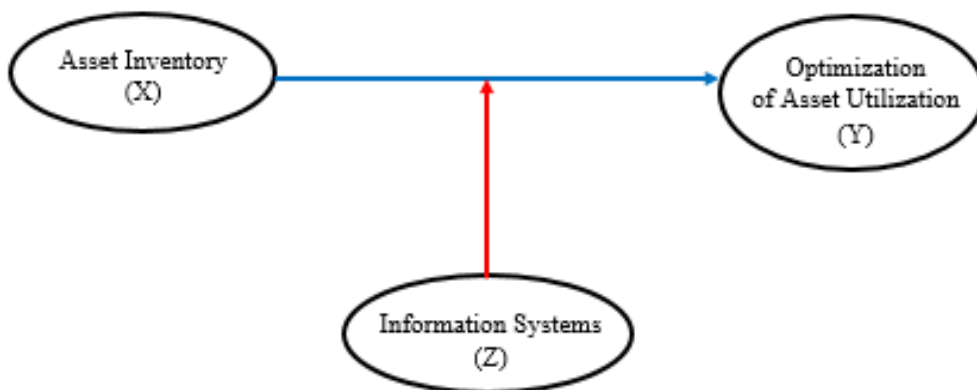


Fig 1:- Conceptual Framework

The data analysis technique used in this study uses Moderation Regression Analysis (MRA) which is operated through SPSS version 22 software.

The model used in this study is presented in the equation as follows:

$$\text{Model : } Y = \alpha_0 + \beta_1 X + \beta_2 Z + \beta_3 X.Z + + e$$

where, Y is the optimization of asset utilization, X is the asset inventory, Z is the information system, and X.Z is the interaction between the inventory of assets and information systems.

IV. RESULTS

Test Validity and Reliability of Research Variables

Testing of valid and reliable research instruments can be seen in Table 1 below.

Variable	Item	Correlation	Information	Alpha Coefficient Standard	Cronbach's Alpha	Information
Asset Inventory (X)	X1.1	0,549	Valid	0,6	0,914	Reliabel
	X1.2	0,508	Valid			
	X1.3	0,755	Valid			
	X1.4	0,781	Valid			
	X1.5	0,567	Valid			
	X1.6	0,701	Valid			
	X1.7	0,646	Valid			
	X1.8	0,692	Valid			
	X1.9	0,689	Valid			
	X1.10	0,776	Valid			
	X1.11	0,724	Valid			
	X1.12	0,648	Valid			
	X1.13	0,272	Valid			
Information Systems (Z)	Z1.1	0,472	Valid	0,6	0,773	Reliabel
	Z1.2	0,564	Valid			
	Z1.3	0,408	Valid			
	Z1.4	0,457	Valid			
	Z1.5	0,523	Valid			
	Z1.6	0,551	Valid			
	Z1.7	0,579	Valid			
	Z1.8	0,297	Valid			
Optimization of Asset Utilization (Y)	Y1.1	0,587	Valid	0,6	0,847	Reliabel
	Y1.2	0,485	Valid			
	Y1.3	0,602	Valid			
	Y1.4	0,560	Valid			
	Y1.5	0,631	Valid			
	Y1.6	0,645	Valid			
	Y1.7	0,510	Valid			
	Y1.8	0,550	Valid			
	Y1.9	0,583	Valid			
	Y1.10	0,379	Valid			

Table 1:- Testing the Validity and Reliability of Research Instruments

Source:- data processed

Table 1, above shows the correlation value of all question items on the questionnaire for all indicators and items worth above 0.137 (> 0.137), so it can be concluded that all items statement on the instrument are valid. The table above also shows that the cronbach's alpha value of all variables is greater than the standard value of alpha coefficient 0.6. This means that the instruments used in this study are reliable.

Before the hypothesis test is carried out, first the classical assumption is tested which includes the test for normality, multicollinearity, heterocedasticity, and autocorrelation test. Based on the results of testing classical assumptions, it was found that the variables of this study did not occur multicollinearity and heteroscedasticity and had normal data distribution. Variable VIF value of asset inventory and information system respectively 1.22 and

5.002 is still below 10 so there is no multicollinearity. The probability value of the asset inventory variable of 0.082 and the information system of 0.127 in the dependent absolute residual variables shows that there is no heteroscedasticity because the probability value is > 0.05 . Normality testing was statistically carried out using the Kolmogorov Smirnov test. The normality test results show the value of Asymp. Sig. (2-tailed) in the One-Sample Kolmogorov Smirnov Test of 0.200 for the effect of asset inventory on the optimization of information system moderated asset utilization. This value has fulfilled the normality test requirements, namely if the test results are obtained a probability value > 0.05 , then the assumption of normality is fulfilled (normally distributed data).

The moderation testing of information systems on the effect of asset inventories on the optimization of research

assets is carried out by using a moderation regression test with the test results as shown in Table 2 below.

Independent Variable	Coefficient	Probability	Information
Asset Inventory (X)	0,189	0,000	Significant
Information Systems (Z)	-0,427	0,000	Significant
Interaction between Asset Inventory (X) and Information Systems (Z)	0,040	0,003	Significant
F count : 17,656 The probability of F count : 0,000 α (5%) : 0,05 R-square : 0,388			

Table 2:- Moderation Regression Analysis (MRA)
Source:- data processed

The determination coefficient value of R square in the above test results shows a value of 0.388 or 38.8%. These results indicate that the asset management optimization variable is affected by 38.8% by the asset inventory variable (X) after interacting with the information system variable (Z). The remaining 61.2% is influenced by other variables outside the independent variables examined in this study.

Variable asset inventory after interacting with information system variables (moderating variables) has a probability value of 0.003 below the value of the significance standard of 0.05 ($0.003 < 0.05$). This shows that information systems can moderate the influence of asset inventories on optimizing asset utilization. The coefficient for the interaction of information assets and system inventory variables is 0.040 positive, which means that the information system variable strengthens the effect of asset inventory on optimizing asset utilization.

Based on Table 2, it can be seen that information system variables have a negative and significant effect on the optimization of asset utilization variables so that they fulfill assumptions as moderating variables (negative coefficients) and are categorized as pseudo moderation because of the interaction of independent variables and significant moderating variables on dependent and variable variables moderation also has a significant effect on the dependent variable.

V. DISCUSSION

The results of this test are in line with the Theory of Planned Behavior according to Ajzen where the intention to behave in Azwar (2013: 13) is determined by three factors, namely:

1. Behavioral Beliefs, are individual beliefs about the results of a behavior and evaluation of these results.
2. Normative Beliefs, are beliefs about the normative expectations of others and motivation to fulfill those expectations.
3. Control Beliefs, is a belief about the existence of things that support or inhibit the behavior that will be displayed and its perception of how strong things that support and inhibit the behavior (perceived power).

One of the factors that determines the emergence of intention to behave is Behavioral Beliefs, namely individual beliefs about the results of a behavior and evaluation of these results. Inventory which in the process consists of data collection, coding, grouping and bookkeeping, the stages of work regulated by Permendagri Number 19 of 2016 provide confidence to the perpetrators in this case Managers, Users, Assistant Managers, and Management of Regional Properties that after the inventory activity is carried out, it will bring benefits to the local government. Because with Regional Properties data inventory it becomes more reliable and accountable. This can be seen from the items in the field that are the same as the items recorded and contained in the financial statements. In addition, of course, it can provide convenience for local governments to make use of existing assets, both for the purpose of being used by the local government to support basic tasks and functions in running the government and providing excellent services to the community, or to optimally utilize assets. by leasing to third parties.

Siregar (2004: 518-519) states that an asset inventory consists of two aspects, namely physical and juridical / legal inventory. Physical aspects consist of form, area, location, volume / number, type, address, etc. While the juridical aspects are mastery status, legal issues that are owned, and the deadline for mastery and work processes carried out in the asset inventory are data collection, codification / labeling, grouping and bookkeeping / administration in accordance with the objectives of asset management.

Government Regulation Number 27 of 2014 concerning Management of State / Regional Property states that an inventory is an activity to carry out data collection, recording and reporting on the results of data collection of regional property. Inventory of regional property is carried out by goods users at least five (5) years and the results are reported to the goods manager no later than three (3) months after completion of the inventory. Inventory is carried out to record assets in the area for the recording of these assets and then reported for the benefit of the preparation of the Regional Properties Report, where the report will be part of the Regional Government Financial

Report. In addition, the inventory report also allows local governments to have data on assets that can be used to support basic tasks and functions in serving the community and also be used for leasing to other parties (more optimized utilization) to increase regional income.

Yusuf (2013: 27) states that regional balance sheets which are part of the financial statements will be complete and reliable if the administration of assets between physical assets, ownership documents, and administration in inventory books has conformity. With the systematic flow of administration, the level of trust in the administration process will always be trusted by anyone who reads the financial statements. Yusuf (2013: 35) further stated that the administration was carried out by the treasurer and the recording officer or official appointed to manage assets/Regional Properties. Recording is carried out in order to provide certainty of records of any items purchased or changed due to mutations or due to destruction, and as a basis for providing information to parties who need to carry out transparent asset/Regional Properties utilization accountability. One of the parties who need information about these assets is one of them who wants to take advantage of assets/Regional Properties, both through leasing, borrowing, joint utilization, building to deliver and building handover.

Jusmin (2013) conducted an examination of the effect of inventory on asset optimization in Baubau City Government with the results of inventory research having a positive and significant effect on the optimality of fixed assets (land and buildings), Nasution (2014) at the North Sumatra Mental Hospital with the results of inventory research positive and significant effect on asset optimization. This research suggests that hospitals need to procure new medical devices so they can replace damaged equipment so that they can be used according to their needs. Furthermore, Fazatin (2013) in the Jepara regional government with the results of asset inventory research has a positive and significant effect on the optimization of asset utilization, and Simunapendi (2015) in the Waropen District Government with the results of inventory research has a positive and significant influence on the utilization of fixed assets, as well as research conducted by Jamaludin (2017) in the NTB provincial government with the results of the study showing that asset inventories have a positive and significant effect on optimizing the use of fixed assets (land and buildings).

Another study was conducted by Murkana (1999), which examined the management of regional goods inventory in DKI Jakarta. Regional goods inventory management is intended to provide complete, valid and up-to-date data in the form of inventory lists of regional goods to support the smoothness and ease of utilization and management by the Government.

While the results of this study are inconsistent with the research conducted by Gaffar et al (2017) with the title Effect of Asset Inventory, Human Resources on Asset

Optimization with Information Systems As Moderating Variables which found that Asset inventory negatively affected optimization of asset utilization, and research conducted by Ayomi (2014), who found that asset inventories had no effect on asset optimization because the implementation of the inventory did not work properly, in the sense that the inventory process was not carried out in detail or in detail, so that the provision of asset information could not be presented in detail and up to date, this was due sufficient budget unavailability.

In managing regional assets, an information system is needed. According to Hall (2001), information systems are a series of formal procedures where data is grouped, processed into information, and distributed to users. Information systems include a number of components (human, computer, information technology, and work procedures), something is processed (data becomes information), and is intended to achieve a goal or goal (Kadir, 2003: 4).

With the implementation of an information system it is believed that it will assist local governments in managing regional assets through a good, accurate and quality inventory process so that regional assets can be optimized properly. Information technology is used in asset management to produce an overview of integrated asset cycle information, not only as an oversight of asset management, but also possible to support information in decision making (Haider, 2011). Thus the process of asset inventory will be more effective if supported by an adequate information system.

This research is consistent with the Policy Implementation Theory which suggests that there is a degree of change that is desired in terms of changing views and understanding the importance of evidence and documents regarding form, area, location, volume / type, mastery, deadline and non-defeat also important is the legal/judicial problem attached to the fixed assets.

Correspondingly, the results of the study also support the legitimacy theory. This theory states that the company and the surrounding community have close social relations because both are bound in a "social contract." Legitimacy theory states that the existence of a company in an area because it is supported politically and guaranteed by government regulations and parliament which is also a representation of society . Thus, there is an indirect social contract between the company and the community which in this case gives the community the cost and benefits for corporate sustainability (Andreas, 2011: 6).

The results of the study found that information systems have a positive effect on optimizing asset management. This research is consistent with research conducted by Gaffar et al (2017) who found that information systems moderate the effect of inventory on asset optimization.

Simultaneously the results of this study are in line with the research conducted by the Results. This study supports a study conducted by Wijayanti (2010) and Wahyuningrum (2013) which has proven that asset inventories have a positive effect on optimizing the use and use of assets. and research conducted by Aslan (2014) also concluded that one of the factors that influence asset optimization is an asset management information system.

VI. CONCLUSION

Inventory of assets has an effect on optimizing asset management. Positive direction based on the results of the study shows a unidirectional relationship. This means that by carrying out an effective and sustainable inventory of local government assets, it will certainly encourage the optimization of the utilization of local government assets. Inventory which in the process consists of data collection, coding, grouping and bookkeeping will bring benefits to the local government. Because with a data inventory, regional property becomes more reliable and accountable. In addition, of course, it can provide convenience for local governments to make use of existing assets, both for the purpose of being used by the local government to support basic tasks and functions in running the government and providing excellent services to the community, or to optimally utilize assets. by leasing to third parties.

Information systems strengthen the influence of asset inventories on optimizing asset utilization. This shows that using a smart information system, especially the asset information system, will improve the quality and ease of asset inventory data. With asset inventory data that is reliable and easy to access, it will provide convenience to local governments to more optimally utilize their assets.

Based on the results of the study it is expected that the managers, users, and administrators of regional property in carrying out their duties are always routinely carrying out an inventory or census of regional property in five (5) years, so that data on regional property (both in use and utilization) can be more reliable and accountable.

In addition, managers, users, and administrators of regional property need to improve their capabilities and competencies in managing regional assets or property through education and training on asset valuation, so that in the future the Regional Government does not have to use the services of an independent appraiser in assessing the assets of his area.

REFERENCES

- [1]. Afiah, Nunuy Nur, 2009. Pengaruh Kompetensi Anggota DPRD dan Kompetensi Aparatur Pemerintah Daerah terhadap Pelaksanaan Sistem Informasi Akuntansi. Oktober 2009.
- [2]. Andreas, Lako. 2011. *Dekonstruksi CSR dan Reformasi Paradigma Bisnis dan Akuntansi*. Jakarta. Erlangga.
- [3]. Ayomi E. S. 2014. Pengaruh Manajemen Aset Terhadap Optimalisasi Aset Tetap (Tanah Dan Bangunan) Pemerintah Daerah: Studi Di Kabupaten Manokwari. *Jurnal Magister Ekonomi Pembangunan Universitas Gadjah Mada*.
- [4]. Azwar S. 2013. *Sikap Manusia: Teori dan Pengukurannya*. Yogyakarta: Pustaka Pelajar.
- [5]. Bleskadit, Elsy Beatrice, 2015. Analisis Faktor-Faktor yang Mempengaruhi Pengelolaan Aset Tetap (Tanah dan Bangunan): Studi pada Pemerintah Daerah Kota Jayapura. *Jurnal Magister Ekonomi Pembangunan Universitas Gadjah Mada*.
- [6]. Budiono Sri Hendrikus, 2009. Pengaruh System Informasi Manajemen dan System Akuntansi Pusat Terhadap Efektifitas Pengelolaan Asset Negara pada KPPN Surakarta.
- [7]. Darise, Nurlan. 2009. *Pengelolaan Keuangan Daerah*. Jakarta: PT. Indeks.
- [8]. Fazatin, Sri. 2013. Analisis Faktor Optimalisasi Pemanfaatan Aset Tetap Pemerintah Daerah Jepara. Universitas Islam Nahdlatul Ulama: *Tesis*.
- [9]. Gaffar, Abdul, Basri Hasanuddin, Andi Kusumawati, 2017. Pengaruh Inventarisasi Aset, Sumber Daya Manusia Terhadap Optimalisasi Aset Dengan Sistem Informasi Sebagai Variabel Moderasi. *Jurnal Analisis*, Desember 2017, Vol. 6 No. 2: 164 – 172.
- [10]. Haider, J., afzal, M., & Riaz, F. (2011). Estimation of Import and Export Demand Functions Using Bilateral Trade data: The Case of Pakistan. *BEH –Business and Economic Horizons*, 40-53.
- [11]. Hall, James A, 2001. *Sistem Informasi Akuntansi*, Edisi Ketiga, Salemba Empat, Jakarta.
- [12]. Jamaludin. 2013. Optimalisasi Pengelolaan dan Pemanfaatan Aset Tetap Tanah (Tanah dan Bangunan) studi pada Pemda Provinsi NTB. Universitas Gajah Mada: *Tesis*.
- [13]. Jansen Mc, Meckling WH. 1992. *Specific and General Knowledge and Organizational Structure*, In: Werin. L. Wijkander. H, editor, Main Currents in Contract Economics, Massachussets; Blackwell publisher, 251-91.
- [14]. Jusmin. 2013. Pengaruh Manajemen Aset Terhadap Tingkat Optimalitas Aset Tetap (Tanah dan Bangunan) Pemerintah Kota Baubau. *Jurnal Magister Ekonomi Pembangunan Universitas Gadjah Mada*.
- [15]. Kadir, Abdul. 2003. *Pengenalan Sistem Informasi*. And, Yogyakarta.
- [16]. Mardiasmo, 2004, *Otonomi dan Manajemen Keuangan Daerah, Good Governance Democratization, Local Government Financial Management, Public Policy, Reinventing*

- Government, Accountability Probity, Value for Money, Participatory Development*, Serial Otonomi Daerah, Andi, Yogyakarta.
- [17]. Mahsun, Mohammad, 2003, Analisis Efektifitas Manajemen Aset Properti Riil Pemerintah Daerah (Studi Kasus pada Pemerintah Kota Yogyakarta Tahun Anggaran 2001/2002). *Jurnal Akuntansi dan Keuangan Sektor Publik*, 4(02): 1-9.
- [18]. Murkana. 1999. Manajemen Inventarisasi Barang Daerah (Studi Kasus: Pengelolaan/ Inventarisasi Aset (Barang) milik/ dikuasai Pemerintah Daerah Khusus Ibukota Jakarta). Universitas Gajah Mada: *Tesis*.
- [19]. Nasution, Erlini. 2014. Pengaruh Manajemen Aset Terhadap Optimalisasi Aset Rumah Sakit Jiwa Daerah Provinsi Sumatera Utara. Pasca Sarjana Universitas Sumatera Utara: *Tesis*.
- [20]. Nuryaman & Christina V. 2015. *Metodologi Penelitian Akuntansi dan Bisnis: Teori dan Praktik*. Bogor: Ghalia Indonesia.
- [21]. Nasution E., Nasution H. & Absah Y. 2015. Pengaruh Manajemen Aset terhadap Optimalisasi Aset Rumah Sakit Jiwa Daerah Provinsi Sumatera Utara. *Jurnal Ekonomi*, 18(1):10-18.
- [22]. Republik Indonesia, Undang-Undang Nomor 22 Tahun 1999 diubah dengan Undang- Undang Nomor 09 Tahun 20015 tentang Perubahan Kedua Atas Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah.
- [23]. -----, Himpunan Peraturan-Peraturan tentang Inventaris Kekayaan Negara Departemen Keuangan RI, Badan Akuntansi Keuangan Negara, 1995.
- [24]. -----, Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah.
- [25]. -----, Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah.
- [26]. Ristiasiri R. 2014. Pengaruh Inventarisasi Dan Penilaian Aset Tetap/Barang Milik Daerah Terhadap Persepsi Penyajian Nilai Wajar Neraca Di Pemerintah Kota Banjarbaru. *Jurnal Magister Ekonomi Pembangunan Universitas Gadjah Mada*.
- [27]. Simunapendi, Yusuf. 2015. Pengaruh Faktor-faktor Manajemen Aset Tetap Terhadap Pemanfaatan (Tanah dan Bangunan) Pemerintah Daerah (Studi Kasus Kantor Bupati Kabupaten Waropen). Universitas Gajah Mada: *Tesis*.
- [28]. Siregar, Doli. D, 2004, *Manajemen Aset Strategi Penataan Konsep Pembangunan Berkelanjutan Secara Nasional dalam Konteks Kepala Daerah sebagai CEO's pada Era Globalisasi dan Otonomi Daerah*, Penerbit PT. Gramedia Pustaka Utama, Jakarta.
- [29]. Standbury, M, Reilley, M. J. & Rosenmen Kd. 2003. Work-Related Amputation Michigan, 1997. *American Journal of Industrial Medicine*, 44(4): 359-367.
- [30]. Syahrani, 2015. Pengaruh Inventarisasi Aset, Kualitas Sumber Daya Manusia, dan Komitmen Pimpinan terhadap Optimalisasi Pengelolaan Aset dan Kualitas Laporan Keuangan Pemerintah Daerah Kab. Takalar. *E-journal Pascasarjana Universitas Hasanuddin*.
- [31]. Wahyuningrum E, Larasati E, Djumiarti T. 2013. Analisis Optimalisasi Proses Perencanaan Pengelolaan Aset Daerah di Pemerintah Kota Salatiga. *Journal of Public Policy and Management Review*. 2(2): 1-11
- [32]. Widayanti E. 2010. Pengaruh Manajemen Aset terhadap Optimalisasi Pemanfaatan Aset Tetap Pemerintah Daerah (Studi Kasus di Kabupaten Sragen). *Tesis*. Surakarta (ID): UNS
- [33]. Yusuf, M. 2013. *8 Langkah Pengelolaan Aset Daerah*. Jakarta: Salemba Empat.
- [34]. Zimmerman. 1997, Economic value added and divisional performance measurement: capturing synergies and other issues, *Journal Applied Corporate Finance*. 98-109.