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ANALYSIS OF FACTORS AFFECTING THE OPTIMIZATION OF MANAGEMENT OF LAND AND BUILDING ASSETS IN NORTH TORAJA DISTRICT

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Abstract:-

This study aims to examine and analyze the factors that influence the optimization of land and building asset management in North Toraja Regency. The population in this study is the management of regional property in each SKPD / OPD area of North Toraja Regency. This research was conducted directly into the field (field study) using the questionnaire, interview and observation methods. Respondents were determined using a purposive sampling approach, where respondents were managers or users of regional property in North Toraja Regency. In analyzing the data of this research is a variance-based structural equation modeling (SEM) known as the partial least square (PLS) method, and this study also uses the use of the SPSS version 25program. The results of the study show that the asset inventory variable has a positive and significant effect on optimization. land and building asset management, legal audit variables have a positive and significant effect on optimizing land and building asset management, asset valuation variables have a positive and significant effect on optimizing land and building asset management, supervisory and control variables have a positive and significant effect on management optimization land and building assets.

Introduction:-

With regional autonomy given broad authority to manage their own households with as little as possible the interference of the central government. Local governments have broad rights and authority to use their financial resources in accordance with the needs and aspirations of the people who develop in the region (Bastari, 2004). Asset management or management of goods is an inseparable part of financial management and is generally related to the administration of development, especially with regard to asset values, asset utilization, recording of assets in the government's annual balance sheet, as well as setting development priorities.

In the last few years, the demands of the public regarding the implementation of public accountability by the central and regional governments have strengthened. With this in mind, the creation of public accountability must be carried out within the government accounting system and standards in order to create good governance. Stanbury (2003) states accountability as a form of responsibility to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been previously determined through a media of accountability periodically. Meanwhile, good governance is defined as good governance by carrying out responsible development management and in line with democratic and efficient principles, avoiding misallocation of investment funds, preventing corruption both politically and administratively, and implementing budgetary discipline

(Darise, 2009). Based on the 2018 inventory item card, many of the land and building assets are uncertified and neglected. Buildings and buildings are in a damaged and poorly maintained condition. This shows that the management of land and building assets is not yet optimal in North Toraja Regency. Whereas if the utilization is optimized, it will contribute to the increase in Regional Original Revenue (PAD), which will impact on regional independence.

Local government asset management needs to have an effective and reliable management system as a tool for planning, implementing or managing, and monitoring systems. The planning and supervision system needed to avoid deviations from the regulations that apply in each stage of the management of regional property and direct the work carried out in accordance with the plans that have been set (Siregar, 2004).

According to Yusuf (2013) and Siregar (2004), asset management consists of several stages of work namely asset inventory, legal audit, asset valuation and supervision and control. These stages are interconnected and integrated. Research by Pakiding (2006) and Idrus (2006) found a strong relationship between asset inventory, legal audit, asset valuation and supervision as well as control over the optimization of land and building asset management in the regions. This research is a development from previous studies such as Pakiding (2006) and Idrus (2006). Although the types of variables used are similar because they refer to Regulation of the Minister of Home Affairs No. 19 of 2006 concerning Management of Regional Property, but the development of this research is carried out on variable indicators by adjusting practices that occur in North Toraja Regency.

Literature Review:-

Inventory of land and buildings assets

Siregar (2004) says that asset management actually develops quite rapidly, starting with a static orientation, then changes occur in a dynamic, initiative and strategic direction. The development is so rapid, the concept of asset management is able to have a positive impact on increasing the value of assets (asset value) through increased value added (value added), through the implementation of the Asset Management Information System (SIMA). Inventory of land and building assets is an activity carried out by the North Toraja Regency government in surveying, registering and organizing owned land and building assets. The indicators of this variable are BMD coding, Monthly Reports, Formation of inventory teams, Record on MNH, BMD management coordination and routine User reports (semester, annual and five years).

Legal audit

Legal audit is a scope of work in managing assets in the form of an inventory of asset control status, systems and procedures for controlling or transferring assets, identifying and finding solutions to legal problems, and strategies to solve various legal problems related to control or transfer of assets. Legal issues that are often encountered include weak tenure rights, assets controlled by other parties, transfers of assets that are not monitored. Legal audit of land and building assets is also an attempt to identify the status of land and building assets owned by the North Toraja Regency government. The variable indicators are Installation of ownership markings on BMD, BMD stored and utilized, Storage of consumables, Guidance and BMD factors, Security of BMD and Storage of evidence of BMD by the assets section.Asset valuation is a process for valuing assets held. Usually this is done by an independent appraisal consultant. The results of these values will be used to determine the value of wealth and information for pricing the assets to be sold.

Valuation of land and building assets

Assessment is the process of activities to provide an opinion value on an object of valuation in the form of State / Regional Property at a certain time (Presidential Regulation Number 75 of 2017). BMD assessment is the process of activities carried out by appraisers to provide an opinion on the value of an object of valuation at a certain time in the framework of BMD management (PP No 27 of 2014). A good BMD assessment will result in the presentation of a balance sheet value on the assets of the regional government to be sufficient so that it can contribute to improving the quality of regional financial reports

Land and building asset valuation is an activity carried out by the North Toraja district government in estimating the value as well as the benefits provided from owned land and building assets measured by indicators of BMD ownership status, equipment maintenance, importance of the BMD management system, the need for an

assessment process, Procurement needs in accordance with the demand and availability of the maintenance budget. Supervision and control is the activity of monitoring, controlling, using and performance of land and building assets owned by the regional government of North Toraja Regency. The indicators for variables are inspection measures for providing data, periodic checks every 6 months, goods users manage BMD well, the availability of internet networks in managing BMD, accounting processes are carried out computerized, data processing transactions with software, integration of reports in information systems, maintenance carried out regularly and Maintenance carried out on time.

Supervision and Control

Supervision and Control are two strategic activities in the organization that will guarantee the achievement and control of programs or plans that have been determined previously. Supervision is an action taken to find out and assess the actual reality regarding the implementation of tasks and / or activities, whether it has been carried out in accordance with the laws and regulations. The scope of supervision of the BMD emphasizes the principle of conformity with statutory provisions. Supervision in other words, monitoring is an act of adjustment or synchronization between provisions or standards with realization. Effective supervision or monitoring will optimize the achievement of a program or plan.Control is an effort or activity to guarantee and direct the work carried out according to a predetermined plan. BMD control is needed to ensure that the procurement and use of BMD goes according to planning needs.

Asset Optimization

Asset optimization is a work process in asset management that aims to optimize the physical potential, location, value, amount and volume, legal and economic assets of the asset. In this stage the assets owned by the state are identified and classified according to the potential of those assets. Meanwhile according to Nugent (2010), optimizing the utilization of assets in terms of service benefits and financial returns.

According to Budisusilo (2004) assets are immovable and immovable goods or objects and have economic value, commercial value and change value that can be owned or used by a business entity, institution or individual. In accounting terminology, assets are owned and controlled resources from which economic benefits can be expected.To realize good governance in managing the country's wealth in the regional government, it needs to be carried out professionally, efficiently and effectively based on the principles of transparency and accountability in accordance with applicable laws. These principles include the principle of legal certainty, the principle of openness, the principle of decentralization and the principle of the fairness of values. These principles are very closely related in the management of regional assets.

Optimization of land and building assets is an effort carried out by the regional government of North Toraja Regency in maximizing the usability of land and building assets. Variable indicators are the planning of needs and maintenance contained in the RKA, maintenance always pays attention to the conditions of the BMD, planning needs based on standards, annual plans based on the SKPD RKBMD, BMD Management adheres to the principles, and Utilization of BMD that is not used.

Research Methods:-

This study aims to provide an overview of the factors that influence the optimization of land and building asset management in North Toraja Regency. Population in this research is the management of regional property in each SKPD / OPD of North Toraja Regency government scope. This research was conducted directly into the field (field study) using the questionnaire, interview and observation methods. Respondents were determined using a purposive sampling approach, where respondents were managers or users of Regional Property in North Toraja Regency. Data analysis was performed with a quantitative approach consisting of descriptive statistics and inferential statistics. Descriptive statistical analysis is used to describe the research variables. Inferential statistical analysis is used to explain causal relationships between variables. The data analysis of this research is a variance-based structural equation modeling (SEM) known as the partial least square (PLS) method, and this study also uses the use of the SPSS version 24 program.

Results:-

Description of Research Results

Test Validity and Reliability

Validity test is done to find out whether the instruments of each variable meet the validity requirements by using the product moment from Pearson. According to Sugiyono (2007), if the correlation coefficient value is

greater than 0.5, then the instrument is declared valid. By using the acceptance limit (correlation value) of 0.5, the indicators of the dependent and independent variables are declared to be entirely valid as in Table 1.

Table 1Test results for validity and reliability

No	Variable and Indicators		Value	
			validity	Reliability
1	Asset inventory (X_1)			
	$X_{1.1}$	BMD encoding	0,66	
	$X_{1.2}$	Monthly Reports	0,51	
	$X_{1.3}$	Formation of an inventory team	0,71	0,68
	$X_{1.4}$	Recording at KIB	0,54	
	$X_{1.5}$	Coordination of BMD management	0,66	
	$X_{1.6}$	Regular user reports (semester, annual and five yearly)	0,65	
2	Legal Audit (X_2)			
	$X_{2.1}$	Installation of ownership on BMD	0,56	
	$X_{2.2}$	BMD is stored and used	0,53	
	$X_{2.3}$	Storage of consumables	0,54	0,64
	$X_{2.4}$	Handbook and BMD factors	0,58	
	$X_{2.5}$	Security of BMD	0,61	
	$X_{2.6}$	Retention of BMD evidence by asset section	0,55	
3	Asset valuation (X_3)			
	$X_{3.1}$	BMD ownership status	0,61	
	$X_{3.2}$	Equipment maintenance	0,56	
	$X_{3.3}$	The importance of the BMD management system	0,55	0,66
	$X_{3.4}$	The need for an assessment process	0,52	
	$X_{3.5}$	Procurement of requirements according to demand	0,57	
	$X_{3.6}$	Availability of maintenance budget	0,53	
4	Supervision and Control (X_4)			
	$X_{4.1}$	Inspection action for supplying data	0,59	
	$X_{4.2}$	Periodic inspection every 6 months	0,67	
	$X_{4.3}$	Goods users manage BMD well	0,66	
	$X_{4.4}$	Availability of internet networks in BMD management	0,61	0,69
	$X_{4.5}$	The accounting process is computerized	0,56	
	$X_{4.6}$	Processing transaction data with software	0,55	
	$X_{4.7}$	Integration of reports in information systems	0,52	
	$X_{4.8}$	Maintenance is carried out regularly	0,51	
	$X_{4.9}$	Maintenance is carried out on time	0,54	
5	Optimization of Asset Utilization (Y)			
	Y_1	Planning needs and maintenance stated in RKA	0,63	
	Y_2	Maintenance always pays attention to BMD conditions	0,56	
	Y_3	Planning needs based on standard	0,54	0,68
	Y_4	Annual plan is guided by RKBMD SKPD	0,51	
	Y_5	BMD management adheres to this principle	0,51	
	Y_6	Utilization of BMD that is not used	0,56	

Source: Data processed from questionnaires, 2020

Testing of indicators and variables is also done through the reliability test to determine the consistency of respondents' responses to the question items. In this study the reliability test used Cronbach's alpha coefficient. The test results are declared reliable if the value is greater than 0.6. The reliability test results of each variable are also as in Table 1.

Linearity Test

Asset management is one of the supporting factors in the performance of local governments in order to optimize the utilization of existing assets in the regions. Optimal management and utilization of regional assets (especially land and buildings) will encourage regional economic growth which will ultimately have an impact on increasing Local Revenue (PAD) as a source of regional financing. Conversely, regional assets that are not managed and utilized optimally will waste regional finances through the maintenance of assets that are not proportional to the benefits (benefits) that can be generated.

As stated in the previous section, this research aims to explain the effect of asset inventory, legal audit, and asset valuation on optimizing the management of land and building assets. Therefore, referring to these objectives used multiple linear regression data analysis techniques with the following equation model:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information:
Y = Optimization of land and building asset management
X1 = Inventory of assets
X2 = Legal audit
X3 = Asset valuation
X4 = Oversight and control
b0 = Constant
b1-4 = Regression coefficient
e = Residual or random error

By using SPSS Version 25 data analysis program tools, the regression coefficient values for each variable include asset inventory, legal audit, asset valuation, and supervision and control, can be explained as follows:

Table 2: Results of regression calculations

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.052	.399		.131	.897		
	Asset Inventory	.235	.114	.237	2.066	.044	.424	2.361
	Legal Audit	.269	.117	.226	2.307	.026	.585	1.710
	Asset Valuation	.220	.099	.236	2.229	.031	.498	2.006
	Supervision and Control	.303	.107	.326	2.836	.007	.422	2.368

a. Dependent Variable: OptimalisasiPengelolaanAset

Source: Primary data processed, 2020

Based on the results of the print out of SPSS Version 25 obtained the coefficient in the regression calculation above, then the regression equation is as follows:

$$Y = 0{,}052 + 0{,}235X_1 + 0{,}269X_2 + 0{,}220X_3 + 0{,}303X_4$$

The multiple linear regression equation above can be interpreted as follows:

1. The formulation of multiple linear regression above is obtained a constant value of 0.052 which means that if the scores that include asset inventory, legal audit, asset valuation, and supervision and control of values are fixed / constant, the increased optimization of land and building asset management in North Toraja Regency has value of 0.052.
2. The asset inventory regression coefficient (X1) of 0.235 means that there is a positive and significant effect of asset inventory on the optimization of land and building asset management in North Toraja Regency by 0.235 so that if the asset inventory score rises by 1 point it will be followed by an increase in the optimization score of asset management land and buildings by 0,235 points.
3. The value of the legal audit regression coefficient (X2) of 0.269 means that there is a positive and significant effect of the legal audit on the optimization of land and building asset management in North Toraja Regency by 0.269 so that if the legal audit score rises by 1 point it will be followed by an increase in the optimization score of asset management land and buildings by 0,269 points
4. Asset value regression coefficient (X3) of 0.220 means that there is a positive and significant effect of asset valuation on the optimization of land and building asset management in North Toraja Regency by 0.220 so that if the asset valuation score rises by 1 point it will be followed by an increase in the optimization score of asset management land and buildings in North Toraja Regency by 0,220 points.
5. The regression and control regression coefficient (X4) value of 0.303 means that there is a positive and significant influence of supervision and control on the optimization of land and building asset management

in North Toraja Regency by 0.303 so that if the monitoring and control score rises by 1 point it will be followed by an increase in score optimization of land and building asset management in North Toraja Regency by 0.303 points.

Hypothesis Testing

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the analysis results of SPSS version 25 data processing as set out in the following table:

Table 3 Test results t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.052	.399		.131	.897		
	Asset Inventory	.235	.114	.237	2.066	.044	.424	2.361
	Legal Audit	.269	.117	.226	2.307	.026	.585	1.710
	Asset Valuation	.220	.099	.236	2.229	.031	.498	2.006
	Supervision and Control	.303	.107	.326	2.836	.007	.422	2.368

a. Dependent Variable: OptimalisasiPengelolaanAset
Source: Primary data processed, 2020

From the description of the t test using the SPSS version 25 data analysis program, it is known that the four independent / independent variables (X) have a positive and significant effect on optimizing the management of land and building assets in North Toraja Regency with the following summary:

1. Asset inventory variable (X1) with a value t_{count} of 2.066>t_{table}2.012.
2. Legal audit variable (X2) with a value t_{count} 2.307>t_{table}2.012.
3. Asset valuation variable (X3) with a value t_{count} 2,229>t_{table}2,012.
4. Monitoring and controlling variable (X4) with a value t_{count} of 2.836>t_{table}2.012.

This study also found the magnitude of the effect of independent variables on the dependent variable that can be seen from the coefficient of determination (Adjusted R square) and can be seen in the following table:

Table 4Results of determination tests

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.859[a]	.737	.715	.1201	1.026

a. Predictors: (Constant), Oversight and Control, Legal Audit, Asset Valuation, Asset Inventory

b. Dependent Variable: Optimization of Asset Management
Source: Primary data processed, 2020

The coefficient of determination (Adjusted R square) of 0.715 can be interpreted that the independent / independent variable (X) which includes asset inventory, legal audit, asset valuation, and supervision and control contribute to the variation in optimization of land and building asset management in North Toraja Regency by 71.5%, while the remaining 28.5% is influenced by other variables not included in this study.

Discussion:

The Effect of Asset Inventory on Optimization of Land and Building Asset Management

A good inventory can certainly make it easy for local governments to optimize the use and utilization of existing assets to support basic tasks and functions in running the government and provide excellent service to the community, or can also make optimal use of assets by leasing to third parties as well as sources of regional income.

Asset inventory variables have a positive and significant effect on optimizing land and building asset management.

The results of this study are in line with the concept developed by Siregar (2004) that optimizing asset management seeks to maximize the availability and use of assets, as well as minimizing the cost of ownership by conducting studies and best use of certain assets. It aims to identify and know the economic benefits of each asset and create information and administration of assets, so that the implementation of asset management activities that start from the needs planning and budgeting, procurement, use, utilization, security (administrative, physical and legal order) and maintenance , assessment, transfer, eradication, deletion, administration, guidance, supervision and control can run well according to Government Regulation Number 27 of 2014 concerning BMN or BMD guidelines.

The Effect of Legal Audit on Optimizing the Management of Land and Building Assets

Legal audit is an examination and / or evaluation of legal issues concerning or relating to a company and government organization. Legal audit is also an act of security or control, control in an effort to deal with regional physical goods, administration and legal actions. The safeguard focuses on controlling. The safeguard focuses on controlling physical and administrative safeguards, so that regional goods can be used / utilized optimally and avoid taking over or claiming from other parties. Security of immovable property (land and buildings) can be done by fencing, installing signposts of ownership and guarding. Immovable property (real property) in the form of land and buildings attached to it, as well as related rights as well as the potential for natural wealth contained therein (Siregar, 2004).

In this study the legal audit is measured by BMD indicators installed ownership signs, BMD is stored properly and utilized according to its designation, Inventories of consumables are stored in a good place to avoid physical damage, BMD is equipped with manuals and purchase invoices, BMD the problem is done with deliberations and legal channels, and all proof of ownership of BMD is kept by the asset section. Legal audit variables have a positive and significant effect on optimizing the management of land and building assets. This means that an increase in legal audit will increase the optimization of land and building asset management, and vice versa decreasing legal audit will reduce the optimization of land and building asset management.

The results of the 2014 Arbani and SardjonoPermono study found that managers, users and administrators of regional property in Tabalong Regency put more emphasis on the importance of supervision and control of land and building assets. This is due to the large number of land and building assets whose status is unclear and their utilization is not optimal. The management of land and building assets in Tabalong Regency cannot be said to be optimal. The number of land assets that are idle and whose status is unclear is still a chore for managers, administrators and users of regional property in Tabalong Regency. Several buildings belonging to the Tabalong Regency Government that have been abandoned and are not optimally utilized are still a problem.

The Effect of Asset Valuation on Optimizing the Management of Land and Building Assets

Assessment is the process of activities to provide an opinion value on an object of valuation in the form of State / Regional Property at a certain time (Presidential Regulation Number 75 of 2017). BMD assessment is the process of activities carried out by appraisers to provide an opinion on the value of an object of valuation at a certain time in the framework of BMD management (PP No 27 of 2014). A good BMD assessment will result in the presentation of a balance sheet value on the assets of the regional government to be sufficient so that it can contribute to improving the quality of regional financial reports.

Through testing the hypothesis, it was shown that the t_{count} of 2.292 was greater than the t_{table} of 1.998 which means that the asset valuation variable had a positive and significant effect on optimizing the management of land and building assets in North Toraja Regency, thus the hypothesis was accepted. This means that increasing the valuation of assets will improve the optimization of land and building asset management, and vice versa decreasing asset valuation will reduce the optimization of land and building asset management.

The results of this study are in line with the concept put forward by Siregar (2004) that asset valuation is a process for evaluating assets under the authority of local governments. The results of these values will be used to determine the value of wealth and information for pricing the assets to be sold. Sales as explained in PMDN Number 19 of 2016 concerning Management of BMD become one of the forms of optimization of BMD in the form of land and or buildings.

The Effect of Supervision and Control of Optimization of Management of Land and Building Assets

Supervision and Control are two strategic activities in the organization that will guarantee the achievement and control of programs or plans that have been determined previously. Supervision is an action taken to find out and assess the actual reality regarding the implementation of tasks and / or activities, whether it has been carried

out in accordance with the laws and regulations. The scope of supervision of the BMD emphasizes the principle of conformity with statutory provisions. Supervision in other words, monitoring is an act of adjustment or synchronization between provisions or standards with realization. Effective supervision or monitoring will optimize the achievement of a program or plan.Control is an effort or activity to guarantee and direct the work carried out according to a predetermined plan. BMD control is needed to ensure that the procurement and use of BMD goes according to planning needs.

Through testing the hypothesis, it is shown that the tcount of 2.836 is greater than the table of 1.998 which means that the monitoring and control variables have a positive and significant effect on optimizing the management of land and building assets in North Toraja Regency, thus the hypothesis is accepted. This means that increasing supervision and control will increase optimization of land and building asset management, and vice versa decreasing supervision and control will reduce optimization of land and building asset management.

In the meantime, Syahputra et al (2018) explained that the activities of guidance, supervision and control are the third element of the BMD management stage. In this element, it is seen how the SKPD's ability activities in the Anambas Islands District Government in providing guidance, supervision and control in BMD management. Guidance and supervision is one form of SKPD internal control that has not been maximally implemented because of the different leadership characteristics. In some SKPD, supervision has been going well, in some SKPD, it is still considered lacking. Based on the opinion of respondents obtained data there are still SKPD leaders managerially still not supervising and checking the conditions of BMD in their authority to anticipate irregularities that might occur. Lack of alignments (awareness) SKPD leaders are things that need attention because financial management is still considered as the most important thing so BMD management has not been a priority.

Conclusion:

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

1. The better asset inventory, the more optimal the management of land and building assets in North Toraja Regency. This means that in order to improve asset optimization, coding must be done to indicate the location and item code.
2. Legal audit affects the optimization of land and building asset management in North Toraja Regency. In other words, the better the efforts related to legal audit, the better the management of land and building assets will be better. Legal audit efforts that can be carried out for example by determining the status of ownership of land and buildings.
3. There is a positive and significant effect of asset valuation on the optimization of land and building asset management in North Toraja Regency. In other words, the valuation of assets measured by support costs for maintenance increases the optimization of assets measured by SKPD maintenance planning by taking into account the condition of existing goods and the number of employees.

Supervision and control also affect the optimization of land and building asset management in North Toraja Regency. This means that in order to improve the optimization of land and building asset management, the North Toraja Regency government must improve supervision and control by means of goods users monitoring and controlling the use, utilization, transfer, maintenance, security, and administration of BMD which is under its control.

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