The Effect of BMN Assessment and Control in Supporting The Optimization of BMN Management and Its Implications for The Quality of Financial Statements at RSPR

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ABSTRACT

This study was conducted to determine the effect of assessment and control of State Property (BMN) in supporting the optimization of State Property management and implications for the quality of financial statements case study at Lung Hospital dr. H.A Rotinsulu Bandung. This study was conducted using primary data obtained by distributing questionnaires. The population in this study was employees appointed as financial accounting officers, BMN accounting officers, heads of Accounting Teams and BMN, Head of Financial Implementation Team, Head of General and Household Team, and employees related to BMN in the dr. H.A Rotinsulu Bandung Lung Hospital which amounted to 50 respondents, the entire population in this study was sampled. Data analysis using the Statistical Package for The Social Sciences (SPSS) approach. The data analysis technique used is path analysis. The data analysis technique used is path analysis. The results of this study show that the assessment, control and supervision of State Property (BMN) in supporting the optimization of the management of State Property partially has a significant positive effect on the quality of financial statements.

Keywords: assessment, control, optimization, quality of financial statements.

INTRODUCTION

Law Number 1 of 2004 concerning the State Treasury through Article 49 paragraph 6 mandates the Management of State/Regional Property to be regulated in a Government Regulation. Furthermore, (1) which became the basis for Ministries/Institutions and Regional Governments in carrying out the management of State/Regional Property. Along with its development, the management of State Property has become increasingly complex, so it needs to be managed optimally, effectively, and efficiently. Meanwhile, the regulation regarding the Management of State Property as stipulated in (1) has not fully accommodated some regulatory needs in the management of State Property, so it is necessary to amend Government Regulation Number 28 of 2020 as an amendment to

Government Regulation Number 27 of 2014 concerning the Management of State Property is an improvement to PP Number 27 Year 2014.

State Property (BMN) is an asset belonging to the government which must be presented in the Government Financial Report. Ideally BMN should be presented based on its actual value and condition so that Financial Reports are relevant and reliable, but in reality many BMN are not managed well. There are BMNs that are badly damaged and cannot be used but are still recorded as being in good condition, there are BMNs that are not recorded, there are also BMNs that are still registered but are no longer physically there. Incorrect calculation of depreciation expense and accumulated depreciation as a result of errors during coding and grouping of BMN.

Jurnal AJIB (Audit Pajak Akuntansi Publik), Volume 3 No. 1 Juni 2024
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According to (2), classic problems that often arise in the field, such as human resource management, indifference in asset maintenance and BMN administration which has not been optimal, can be seen in the Financial Audit Agency's opinion on the central government's financial reports (disclaimer) which is still dominated almost every year. by BMN management problems. According to (2), classic problems that often arise in the field, such as human resource management, indifference in asset maintenance and BMN administration which has not been optimal, can be seen in the Financial Audit Agency's opinion on the central government's financial reports (disclaimer) which is still dominated almost every year by BMN management problems.

One of the cases of fraudulent asset misappropriation that befell BUMN in Indonesia was the case that befell PT Barata Indonesia (Persero). This case was carried out by Mahyudin Harahap (Director of Financial Empowerment and Human Resources of PT. Barata Indonesia) who was suspected of selling state assets in the form of land together with Ir. Harsusanto (President Director of PT. Barata Indonesia) and Shindo Sumidomo. The sale of these assets occurred in 2003-2005. This sale is considered to be in conflict with, among other things, Republic of Indonesia Law No. 19 of 2003 concerning BUMN and Minister of Finance Decree No. 89/KMK.013/1991 concerning Transfer of BUMN Fixed Assets. The Corruption Eradication Committee (KPKP) explained that this case was a criminal act of corruption by reducing the sales value of land belonging to PT. Barata which took effect in 2004. The land for sale is located in Surabaya, East Java. It was revealed that the price of the land should reach Rp. 132 billion was then sold to the private sector for only around 82 billion. This action is considered to have enriched the asset sales assessment team amounting to Rp. 894 million more and Shindo Sumindo from PT. Cahaya Surya Unggul Tama amounting to Rp. 21,770 billion. The state also suffered losses of up to IDR. 22,690 billion more (3).

Based on the results of a survey on organizational threats during the Covid-19 pandemic, 80 percent of respondents stated that fraud during the pandemic increased drastically, 35 percent confirmed that asset misappropriation had occurred in their organization during the pandemic, and 56 percent stated that their organization's income was most affected. by this pandemic, explained Head of Consulting RSM Indonesia Angela Simatupang in Jakarta, Wednesday (2/12/2020). Forms of asset misappropriation occur ranging from theft of cash, misappropriation of cash receipts, fraud during disbursement, misuse of company asset inventory. According to Angela, fraudulent practices can be controlled effectively in four ways, namely, {1} environmental control in the form of testing how strong the values of integrity and ethics are the company's fundamentals. {2} carry out a fraud risk assessment, including the actual fraud schemes faced by the company. {3}

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design and implement anti-fraud control activities, starting from procedural policies. {4} sharing information and communication, and monitoring activities, including who is responsible for following up every report submitted by someone.

The phenomena that occur regarding the quality of government financial reports are as follows: {1} According to the Chairman of the Financial Audit Agency (BPK) Harry Azhar Aziz (4) , it contains a summary of 666 audit objects, consisting of 117 objects in regional governments and BUMD, as well as 31 objects in BUMN and other bodies. Based on the type of audit, it consists of 607 financial audit objects, 5 performance audits and 54 audits with specific objectives. From the examination of 666 inspection objects, the BPK found findings containing 15,434 problems, these findings included 51.12% of problems, problems of non-compliance with statutory regulations worth IDR 33.46 trillion and 48.88% of problems regarding weaknesses in the Internal Control System (SPI) from this non-compliance problem has an impact on state/regional/company financial recovery (or has a financial impact) worth IDR 21.62 trillion. (5). {2} Indonesian Financial Audit Agency (BPK), Representative of West Java Province submitted the BPK's Audit Results Report (LHP) on the 2015 Regional Government Financial Reports to Regencies/Cities throughout West Java Province, Tuesday (7/6/2016). The second wave of LHP was handed over to 12 regencies/cities. Of the 12

regions, 8 regional governments in West Java received a Fair Without Exception (WTP) opinion. 5 other regional governments that have not received WTP "are still getting Fair With Exceptions (WDP). "Said the head of the West Java Province representative (Kalan) Arman Syifa at the West Java BPK representative office, Tuesday (7/6/2016). "This year the BPK still found several significant things. "Many land assets are still on record, many are still not certified," he explained. Arman added that this year the BPK also found that there were overpayments in a number of regional governments. For 2015, the BPK revealed that there was an overpayment of IDR 58.98 billion. (6) ws, 2016). {3} Bandung Mayor M. Ridwan Kamil, who has just received the results of the regional financial report from the Financial Audit Agency (BPK), admitted that he accepted the results that had been determined by this state institution. The Qualified Opinion (WDP) did not discourage him. "We are very grateful and accept it because the repair process is also extraordinary," said Ridwan at the office of the West Java Representative Audit Agency, (Monday 12 June 2017). One of the factors that the BPK is considering is the incomplete data collection on government assets. In last year's inspection, the BPK determined that there were a number assets worth IDR 11 trillion that must be reorganized. In just a year, the city government has completed around 85% or approximately IDR 9 trillion. "There's only a little left, IDR 2.5 trillion cannot be caught up

within a year with various asset problems," he said. He explained that there were still legacy asset problems that had to be resolved. Ridwan Kamil emphasized that his party just needed more time. However, he is optimistic that this year the remaining work will be completed. "Because all the bureaucratic reforms have been good, except for this (WDP). If next year is successful, in the remaining final rounds, God willing, I will have a legacy of complete bureaucratic reform. "he said. {4} increasingly strengthening demands for public accountability by political institutions, both central and regional. Based on the Financial Audit Agency (BPK), it found irregularities and irregularities in Regional and Regional Government Financial Reports that led to criminal acts of corruption.

METHODS

The type of research is quantitative research. The types of data used are quantitative data and qualitative data. Quantitative data is in the form of numbers or numbers in the form of tables or diagrams (7). while quantitative data is in the form of explanations or verbal explanations in tables or diagrams. This research uses primary and secondary data. The questionnaire is primary data while the supporting documents are secondary data.

The population is all employees appointed as Finance and BMN officers in work units within the Dr.H.A Rotinsulu Lung Hospital, Bandung, totalling 50 people. The research sample is a part that represents the population

to be studied, (8) the sample is part of the number and characteristics of the population. all populations were sampled in this study.

The data collection techniques employed encompassed questionnaires, interviews, observations, and literature studies. The research methodology integrates descriptive and verification methods. Descriptive analysis serves the purpose of delineating and detailing the characteristics of each respondent based on the variables under investigation, namely assessment $(X1)$, control $(X2)$, the optimazation of BMN management (Z), and quality of financial statement (Y). Descriptive methods were applied to delineate assessment, control, the optimazation of BLU management, dan quality of financial statement Rotinsulu Pulmonary Hospital. Meanwhile, verification analysis is a research method that aims to test the truth of a hypothesis, which means testing the truth of an existing theory, by analyzing what has been put forward in the problem formulation. The verification analysis method carried out in this research is by using path analysis. The main analysis carried out was to test the path construct whether it was empirically tested or not. The next analysis was carried out to look for the direct and indirect influence of a set of independent variables on the dependent variable. Apart from that, path analysis is a type of multivariate analysis to study the direct and indirect effects of a number of variables hypothesized as causal variables on other variables called effect variables. Data analysis techniques use linear regression

analysis and path analysis. Linear regression analysis is used to see the influence of the independent variable on the dependent variable. Path analysis was developed to study the direct and indirect influence (effect) of the independent variable on the dependent variable (9). Data processing is conducted using the SPSS application.

RESULTS AND DISCUSSION
Data Normality Test Result

A regression model has normally distributed data if the distribution of the data is located around the diagonal line in the normal probability plot, namely from bottom left to top right (10).
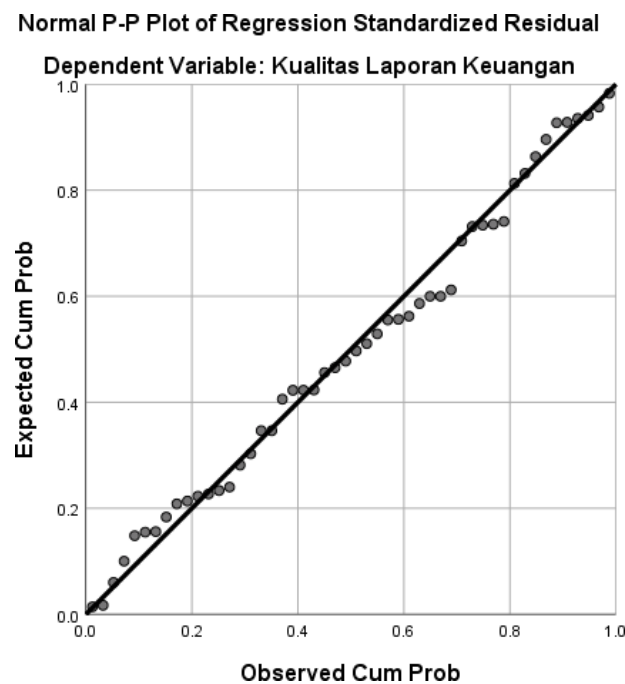

Figure 1: Data Normality Test
Source: Processed Primary Data, 2023

For the data presented in Figure 1, indicate that the dots spreading around the diagonal line, and the distribution follows the direction of the diagonal line. So the regression model is suitable for use for the quality of financial reports based on the input variables X1, X2, X3 and Z. Thus, the data can be said to meet the requirements for regression analysis.

Result of Multicollinearity Test:

If the VIF value is less than 10 (VIF<10) and the tolerance value is greater than 0.1 (tolerance > 0.1) then multicollinearity does not occur. If the VIF value is greater than 10 (VIF > 10) and the tolerance value is less than 0.1 (tolerance < 0.1) then multicollinearity occurs.

Table 1: Multicollinearity Testing

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.393	1.262		.312	.757		
	Penilaian BMN	.200	.126	.108	1.593	.118	.435	2.298
	PengendalianBMN	.180	.130	.132	1.382	.174	.220	4.547
	Optimalisasi Pengelolaan BMN	.886	.139	.478	6.364	.000	.356	2.813

Source: Processed Primary Data, 2023

For the data presented in Table 1, it is known that the tolerance values obtained from the test results for the variables Assessment of State Property (X1), Control of State Property (X2) and Optimization of Management of State Property have values of 0.435, 0.220 and 0.213 and 0.356. Then the VIF value of all variables is <10, so it can be said that there is no multicollinearity between these variables.

Results of Autocorrelation Test:

If the D-W number is below 2 it means there is positive autocorrelation, if the D-W number is between -2 to +2 it means there is no autocorrelation, and if the D-W number is above +2 it means negative autocorrelation.

Table 2: Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.954[a]	.910	.902	1.710579	2.209

Source: Processed Primary Data, 2023

Whose data is presented in table 2, Durbin Watson's calculation results for the DW position of 2,209 are greater than the upper limit, namely 1,721 and less than 4 - 1,721 = 2,279, so in this model there are no problems with autocorrelation symptoms.

Results of Heteroscedasticity Test:

regression where heteroscedasticity does not occur if the data points spread above and below or around the number 0, the data points do not gather only above or below, the distribution of data points must not form a wavy pattern that widens then narrows and widening again, the distribution of data points is not patterned.
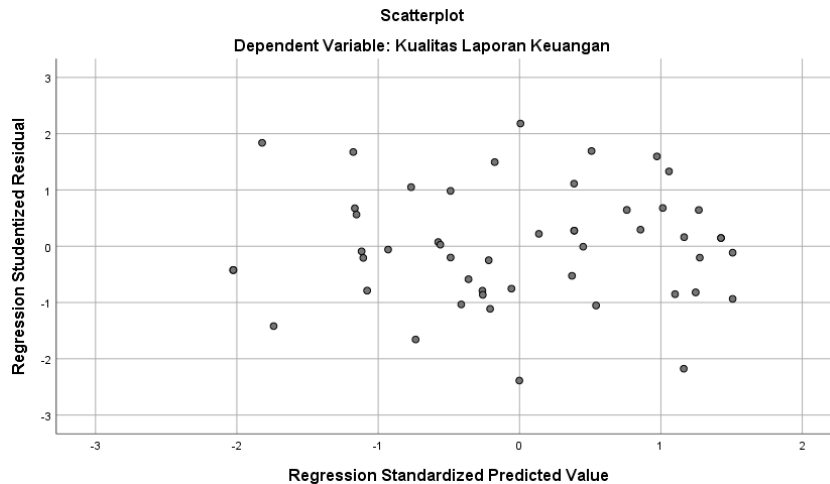
Figure 2:Heteroscedasticity Test Result
Source: Processes Questionnaire Data with SPSS 26, 2023

For the data presented in figure 2, It can be seen that there is no clear pattern and the points are spread above or below the number 0 on the Y axis. Thus, it can be concluded that heteroscedasticity does not occur.

Statistical Test Results:

Descriptive Statistical Method

The variables in this research are Assessment of State Property (X1), Control of State Property (X2), Optimization of Management of State Property (Z) and Quality of Financial Reports (Y).

General Description of Assessment BMN Variables:

The respondent answer scores for the assessment of BMN variable are presented in the table below:

Table 3: BMN Assessment Variable Questionnaire Results

No	Statement	STS	TS	N	S	SS	Total Score	
		1	2	3	4	5	Actual	Ideal
	Revaluation Result Report							
X1.1	Reporting on the implementation of reassessment is carried out in stages starting from the Property User Authorization Accounting Unit (UAKPB).	0	4	24	52	135	215	250
X1.2	Inventory is carried out based on the Inventory Working Paper (KKI) and the output is stated in the form of an Inventory Results Report (LHI).	1	2	39	80	75	197	250
	Fair Value							
X1.3	The assessment revaluation is carried out in accordance with Government Accounting Standards (SAP) with an assessment method in accordance with the Assessment Standards	1	8	27	48	120	204	250
X1.4	Property Managers can reassess the value of state property that has been determined in the government's balance sheet	0	2	24	72	115	213	250
	TOTAL						829	1000

Source: Processed Quesionnaire Data, 2023

For the data presented in Table 3, the assessment of state property that has been carried out by the agency has gone well based on several things. The total score obtained is

also in the very good score percentage category. Asset appraisal has been differentiated from appraisal in general so that the asset appraisal that has been carried out specifically has been understood as a scientific process that must be carried out by Dr . H. A. Rotinsulu Lung Hospital Bandung so that the quality of the financial reports is in accordance with the actual asset appraisal and has fair value.

General Description of BMN Control Variables:

The respondent answer scores for BMN control variable are outlined below:

Table 4 : BMN Control Variable Questionnaire Results

No	Statement	STS	TS	N	S	SS	Total Score	
		1	2	3	4	5	Actual	Ideal
Needs Planning								
X2.1	The manager formulates details of the needs of state/regional property to link past procurement of goods with ongoing circumstances as a basis for future conduct.	0	0	12	44	175	231	250
X2.2	The manager researches and approves the plan for goods needs	1	6	36	60	95	198	250
Use of State Property								
X2.3	Activities carried out by users of goods in managing and administering state property in accordance with the main duties and functions of the relevant agency	0	0	21	84	110	215	250
X2.4	The user of goods supervises the implementation of the duties of asset management and asset depositor	0	0	15	80	125	220	250
Utilization of State Property								
X2.5	The manager in utilizing unused state property in accordance with the main duties and functions of the institution, in the form of rent, borrowing, utilization cooperation, and building handover / build for handover by not changing ownership status.	0	0	12	64	150	226	250
X2.6	The manager regulates the implementation of the utilization, elimination, and transfer of regional property that has been approved by the governor/regent/mayor or DPRD.	0	2	24	72	115	213	250
	TOTAL						1303	1500

Source: Processed Questionnaire Data, 2023

For the data presented in Table 4, The control of state-owned goods that has been carried out by the agency has gone well based on several things, such as the manager formulating details of the needs for state/regional-owned goods to link past procurement of goods with the current situation, getting the highest strongly agree score, namely 231, followed by the Manager in carrying out Utilization of state property that is not used in accordance with the main tasks and functions of the institution, in the form of renting, borrowing, utilization cooperation, and building handover/building for handover without changing the ownership status. with a score of 226. The total score obtained is included in the very good score percentage category.

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General Description of Optimizing The Management of State Property Variables:

The respondent answer scores regarding optimizing the management of state variables are depicted in the image below:

Table 5: Optimizing The Management of State Property Variable Questionnaire Results

No	Statement	STS	TS	N	S	SS	Total Score	
		1	2	3	4	5	Actual	Actual
	Semester and Annual BMN Report							
Z1	The manager prepares semi-annual and annual reports of goods	0	0	18	100	95	213	250
Z2	All information presented in the State Property report can be easily understood	0	2	33	100	65	200	250
	On time							
Z3	Management and reporting of state property is carried out properly and on time	0	6	9	76	125	216	250
	Adequate Disclosure							
Z4	The entire management of state property is properly and adequately disclosed	1	8	42	56	85	192	250
	Total						821	1000

Source: Questionnaire Reprossed, 2023

For the data presented in Table 5, Optimizing the management of state property which has been carried out by the agency has gone well based on several things. The total score obtained is also in the very high score percentage category. Good. Optimizing BMN management at Rontinsulu Lung Hospital puts BMN to the best use, in the form of maximization or minimization. Goal setting has to pay attention to what is maximized and what to minimize so that BMN optimization will affect the quality of the entity's financial reports.

General Description of quality of financial reports Variables:

The respondent answer scores regarding quality of financial reports variables are depicted in the image below:

Table 6 : Quality of Financial Reports Variable Questionnaire Results

No	Statement	STS	TS	N	S	SS	Total Score	
		1	2	3	4	5	Actual	Actual
	Relevant							
Y1.1	Financial Statements prepared in accordance with Financial Accounting Standards	0	2	15	84	115	216	250
Y1.2	Financial Statements that are prepared are completed on time so that they can be used in making decisions	2	4	21	88	85	200	250
	Reliable							
Y1.3	The information presented in the financial statements is correct and has met the needs of users and is not in favor of anyone.	0	6	9	80	120	215	250

No	Statement	STS	TS	N	S	SS	Total Score	
		1	2	3	4	5	Actual	Actual
Y1.4	The information presented in the financial statements describes the transaction honestly so that it is free from misleading understandings and material errors	1	0	21	80	110	212	250
						Comparable		
Y1.5	The information in the prepared financial statements can always be compared with the financial statements of the past period.	0	2	12	72	135	221	250
Y1.6	In preparing financial statements, it has used accounting policies that are guided by applicable Accounting Standards	0	2	15	96	100	213	250
						Comprehensible		
Y1.7	The compiled reports are easy to understand and understand	0	0	18	108	85	211	250
Y1.8	The information presented in the financial statements is clear and presented in forms and terms that are adjusted to the limits of user understanding	0	4	30	96	70	200	250
	Total						1688	2000

Source: processed by researchers (2023)

For the data presented in Table 6, the quality of financial statements that have been implemented by agencies has run well based on several things such as Information in the financial statements prepared can always be compared with the financial statements of the past period. obtained the most affirmative score of 221. The total score obtained was included in the category of excellent percentage scores. These results are directly proportional to the achievements of hospitals in 2017 and 2018 which obtained fair opinions without exception, the quality of the financial statements of Dr. H.A Rotinsulu Lung Hospital has been well maintained, control of property is running well through optimizing the management of state property.

Results of Path Analysis Tests:

Path Analysis is an extension of regression analysis, where path analysis not only examines direct influences but also explains the presence or absence of indirect influences exerted by independent variables through intervening variables on dependent variables.

Table 7 : Model I Path Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.614	1.334		.460	.648
	BMN Assessment	.365	.122	.365	2.997	.004
	BMN Control	.366	.127	.497	2.880	.006

Source : Questionnaire Data reprocessed, 2023

Table 8 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.803[a]	.644	.621	1.811449

Source : Questionnaire Data reprocessed, 2023

For the data presented in Table and 8, It can be explained that the results of testing the path coefficient of model 1 are: {1} The variable valuation of state property (X1) has a significance value of 0.004 (.sig < 0.05) on the optimization of state property management (Z), thus X1 has a significant effect on Z. {2} The control variable for state property (X2) has a significance value of 0.006 (.sig < 0.05) for optimizing the management of state property (Z), so X2 has a significant effect on Z. {3} The magnitude of the R square value contained in the summary model table is 0.644, this shows that the contribution or contribution of the influence of X1, X2, X3 on Z is 64.4% while the remaining 35.6% is the contribution of other variables that are not studied. {4} The equation of model I obtained from the path diagram of the structure I model is: $Z = ,365X1 + 0,497X2 + 0,597Ɛ1$

Table 9: Model II Path Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.393	1.262		.312	.757
	BMN Assessment	.200	.126	.108	1.593	.118
	BMN Contrl	.180	.130	.132	1.382	.174
	Optimizing BMN Management	.886	.139	.478	6.364	.000

Source : Processed Primary Data with 2023

Table 10 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.954[a]	.910	.902	1.710579

Source : Processed Primary Data with 2023

For the data presented in Table 9 and 10, It can be explained that the results of testing the path coefficient of model II are: {1} the state property assessment variable (X1) has a significance value of 0.118 (.sig > 0.05) on the quality of financial reports (Y). {2} the state property control variable (X2) has a significance value of 0.174 (.sig > 0.05) on the quality of financial reports (Y). {3} the variable optimization of state property management (Z) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {4} the magnitude of the Rsquare value contained in the summary model table is 0.910, this shows that the contribution or contribution of the influence of X1, X2, X3, Z on Y is 91.0% while the remaining 9% is the contribution of other variables that are not studied. {5} the Model II equation obtained from the structural model II path diagram is: $Y = 0.108X1 + 0.132X2 + 0.478Z + Ɛ2$.

Sub-Structural Path Equations

Sub-Structural Path Equation I

This equation is to test the influence of the assessment of state property (X1) on the quality of financial reports (Y).

Table 11: BMN's Assessment of The Quality of Financial Reports

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.008	2.428		2.887	.006
	BMN Assessment	1.389	.177	.750	7.856	.000

Source : Processed Primary Data with 2023

Table 12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.750[a]	.562	.553	3.642736

Source : Processed Primary Data with 2023

For the data presented in Table 11 and 12, It can be explained that the test results of the sub structural path coefficient I are: {1} the state property assessment variable (X1) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {2} the Rsquare value in the model summary table is 0.562, this shows that the contribution or influence of X1 on Y is 56.2% while the remaining 43.8% is the contribution of other variables not studied.

Sub-Structural Path Equations II

This equation is to test the influence of state property control (X2) on the quality of financial reports (Y).

Table 13 : BMN Control of the Quality of Financial Reports

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.051	1.940		2.603	.012
	BMN Contol	1.150	.106	.843	10.870	.000

Source : Processed Primary Data with 2023

Table 14 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.843[a]	.711	.705	2.960002

Source : Processed Primary Data with 2023

For the data presented in Table 13 and 14, it can be explained that the results of sub-structural path coefficient II testing are : {1} The state property control variable (X2) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Z). {2} The Rsquare value in the model summary table is 0.711, this shows that the contribution or influence of X2 on Y is 71.1% while the remaining 28.9% is the contribution of other variables not studied.

Sub-Structural Path Equations III

This equation is to test the influence of the assessment of state property (X1) on the optimization of management of state property (Z).

Table 15 : BMN assessment of the optimization of BMN management

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.261	1.438		2.267	.028
BMN Assessment	.688	.105	.688	6.569	.000

Source : Processed Primary Data with 2023

Table 16 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688[a]	.473	.462	2.158304

Source : Processed Primary Data with 2023

For the data presented in Table 15 and 16 , it can be explained that the test results of the coefficient of the III sub structural path are: {1} the state property assessment variable (X1) has a significance value of 0.000 (.sig < 0.05) in optimizing the management of state property. {2} the Rsquare value in the model summary table is 0.473, this shows that the contribution or influence of the assessment of state property (X1) to the optimization of management of state property (Z) is 47.3% while the remaining is 52.7% is the contribution of other variables not studied.

Sub-Structural Path Equations IV

This equation is to test the influence of controlling state property (X2) on optimizing the management of state property (Z).

Table 17 : BMN Control Towards Optimizing BMN Management

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.664	1.300		2.050	.046
BMN Control	.549	.071	.745	7.746	.000

Source : Processed Primary Data with 2023

Table 18 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.745[a]	.556	.546	1.982697

Source : Processed Primary Data with 2023

For the data presented in Table 17 and 18, it can be explained that the results of the coefficient test of sub-structural line IV are: {1}the control variable for state property (X2) has a significance value of 0.000 (.sig < 0.05) for optimizing the management of state property. {2} the R square value in the model summary table is 0.556, this shows that the contribution or influence of X2 on Z is 55.6% while the remaining 44.4% is the contribution of other variables not studied.

Sub-Structural Path Equations V

This equation is to examine the effect of the valuation of state property (X1) through optimizing the management of state property (Z) on the quality of financial statements (Y).

Table 19 : Assessment of State Property Through Optimizing The Management of State Property on The Quality of Financial Reports

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.710	1.613		1.680	.100
	BMN Assessment	.482	.154	.260	3.134	.003
	Optimizing The Management of State Property	1.318	.154	.712	8.566	.000

Source : Processed Primary Data with 2023

Table 20 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.911[a]	.829	.822	2.300288

Source : Processed Primary Data with 2023

For the data presented in Table 19 and 20, can be explained the results of sub structural path V coefficient testing are : {1} the state property assessment variable (X1) has a significance value of 0.003 (.sig < 0.05) on the quality of financial reports (Y). {2} the variable optimization of state property management (Z) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {3} the Rsquare value in the model summary table is 0.829, this shows that the contribution or influence of X1 through Z on Y is 82.9% while the remaining 17.1% is the contribution of other variables not studied. {3} Equations obtained from the path diagram of structure model II $= Y = 0.260X1 + 0712Z + \varepsilon2$.

Sub-Structural Path Equations VI

This equation is to test the influence of controlling state property (X2) through optimizing the management of state property (Z) on the quality of financial reports (Y).

Table 21 : BMN Control Through Optimizing BMN Management Regarding The Quality of Financial Reports

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.140	1.394		1.536	.131
	BMN Control	.550	.109	.404	5.035	.000
	Optimizing The Management of State Property	1.093	.148	.590	7.362	.000

Source : Processed Primary Data with 2023

Table 22 : Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.930[a]	.866	.860	2.038634

Source : Processed Primary Data with 2023

For the data presented in Table 21 and 22, can be explained the results of sub structural path VI coefficient testing are : {1} the state property control variable (X2) has a

significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {2} the variable optimization of state property management (Z) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {3} the Rsquare value contained in the model summary table is 0.866, this shows that the contribution or influence of X2 through Z on Y is 86.6% while the remaining 13.4% is the contribution of other variables not studied. {4} Equations obtained from the path diagram of the VI structure model = $Y = 0.404X2 + 0590Z + Ɛ2$.

Verfificative Statistical Method

The Effect of Valuation of State Property (X1) on the Quality of Financial Reports

Testing the hypothesis using the results of path analysis obtained results namely : {1} The variable assessing state property (X1) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y), therefore the 1st hypothesis is accepted, There is an influence of the assessment of state property on the quality of financial reports. {2} The contribution of the influence of variable X1 on variable Y is 56.2% while the remaining 43.8% is the contribution of other variables that are not studied by looking at the magnitude of the R square value in the model summary table.

The Effect of Control of State Property (X2) on the Quality of Financial Reports (Y).

Testing the hypothesis using the results of path analysis obtained the following results:

{1} the variable control of state property (X2) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y), thus the second hypothesis is accepted, namely that there is an influence of control of state property on the quality of financial reports. {2} the R square value in the model summary table is 0.711, this shows that the contribution or influence of X2 on Y is 71.1% while the remaining 28.9% is the contribution of other variables not studied.

The Effect of Valuation of State Property (X1) on Optimizing the Management of State Property (Z)

Testing the hypothesis using the results of path analysis obtained the following results: {1} The variable assessing state property (X1) has a significance value of 0.000 (.sig < 0.05) towards optimizing the management of state property, thus the fourth hypothesis is accepted, namely that there is an influence of assessing state property on optimizing the management of state property. {2} the R square value in the model summary table is 0.473, this shows that the contribution or influence of the assessment of state property (X1) to the optimization of management of state property (Z) is 47.3% while the remaining is 52.7% is the contribution of other variables not studied.

The Effect of Controlling State Property (X2) on Optimizing the Management of State Property (Z)

Testing the hypothesis using the results of path analysis obtained the following results:

{1} the variable control of state property (X2) has a significance value of 0.000 (.sig < 0.05) towards optimizing the management of state property, thus the 5th hypothesis is accepted, namely that there is an influence of control of state property on the optimization of management of state property. {2} the R square value in the model summary table is 0.556, this shows that the contribution or influence of X2 on Z is 55.6% while the remaining 44.4% is the contribution of other variables not studied.

The Effect of Valuation of State Property (X1) Through Optimizing the Management of State Property (Z) on the Quality of Financial Reports (Y)

Testing the hypothesis using the results of path analysis obtained results namely : {1} the state property assessment variable (X1) has a significance value of 0.003 (.sig < 0.05) on the quality of financial reports (Y). {2} the variable optimization of state property management (Z) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y). {3} the R square value in the model summary table is 0.829, this shows that the contribution or influence of X1 through Z on Y is 82.9% while the remaining 17.1% is the contribution of other variables that are not. {4} the direct effect that assessment (X1) has on the quality of financial reports (Y) is 0.260, while the indirect effect of assessment on the quality of financial reports through optimizing the management of state property is 0.357, this result is the result of multiplying the beta value of X1 on Z with the beta value Z to Y is

0.688 x 0.519 = 0.357. So the total influence that X1 has on Y is a direct influence of 0.260 plus an indirect influence of 0.357, namely 0.617. {5} based on the results of these calculations, the indirect influence value is greater than the direct value, which means that indirectly the assessment of state property has a significant influence. Through optimizing the management of state property on the quality of financial reports, thus the 7th hypothesis is accepted, namely that there is an influence of assessment. State Property through Optimizing the Management of State Property. On the Quality of Financial Reports.

The Effect of Controlling State Property (X2) Through Optimizing the Management of State Property (Z) on the Quality of Financial Reports (Y)

Testing the hypothesis using the results of path analysis obtained the following results: {1} the state property control variable (X2) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y).

{2} The variable optimization of state property management (Z) has a significance value of 0.000 (.sig < 0.05) on the quality of financial reports (Y).{3} the R square value in the model summary table is 0.866, this shows that the contribution or influence of X2 through Z on Y is 86.6% while the remaining 13.4% is the contribution from other variables not studied. {4} the direct effect that control (X2) has on the quality of financial reports (Y) is 0.404, while the indirect effect of assessing the quality of financial reports through

optimizing the management of state property is 0.439, this result is the result of multiplying the beta value of X2 on Z with the beta value Z on Y is 0.745 x 0.590 = 0.439 So the total influence that X2 has on Y is a direct influence of 0.404 plus an indirect influence of 0.439, namely 0.843. {5} based on the results of these calculations, the indirect influence value is greater than the direct value, which means
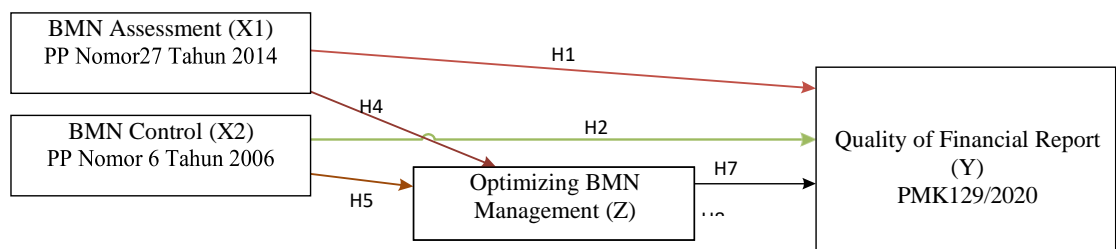
that indirectly controlling state property has a significant influence. Through optimizing the management of state property on the quality of financial reports, thus the 8th hypothesis is accepted, namely There is a Controlling Effect State Property through Optimizing the Management of State Property on the Quality of Financial Reports.

Figure 3 : Research Paradigm

CONCLUSIONS

After conducting research analysis and discussions, it becomes evident that internal control at RSPR is highly adequate, Valuation of state property has a significant effect indirectly through optimizing the management of state property and directly on the quality of financial reports. Control of state property has a direct and significant effect on the quality of financial reports. Optimizing the management of state property has a direct and significant effect on the quality of financial reports.

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