

**ANALYSIS OF THE INFLUENCE OF REGULATION AND MANAGEMENT
INFORMATION SYSTEM ON ASSET MANAGEMENT
(EMPIRICAL STUDY ON UPT RADIO SPECTRUM MONITORING, DIRECTORATE-
GENERAL OF POSTS AND INFORMATICS RESOURCES)**

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ABSTRACT

This research aimed to determine the effect of Regulation and Information Systems on Asset Management. This research applied multiple regression analysis method where sampling technique used systematic sampling with purposive sampling. Based on the results of statistical tests, regulations and information systems have an influence on asset management at the UPT Radio Frequency Spectrum Monitoring, Directorate-General of Posts and Informatics Resources. The regulation partially has an influence on asset management at the UPT Radio Frequency Spectrum Monitoring, Directorate-General of Posts and Informatics Resources. The information system partially has an influence on asset management at the UPT Radio Frequency Spectrum Monitoring, Directorate-General of Posts and Informatics Resources.

Keywords: Regulation, Information Systems, Asset Management.

INTRODUCTION

Effective management of State Property (BMN) is becoming an increasingly strategic issue nowadays in line with the complexity of government tasks in development and public services. Availability of adequate and sufficient regional/state goods will greatly support the realization of quality government programs and public services. Management of State/Regional Property, which is growing and complex, needs to be managed optimally. The presence of Government Regulation No. 27 of 2014 which is a derivative of Government Regulation No. 6 of 2006 concerning Management of State Property has made greater demands and attention to the management of state assets that are more orderly, accountable, and transparent.

Assets as goods belonging to the state are an inseparable part of state finances, so that accountability for state asset management is also included in the scope of state financial responsibility through the value of assets which are considered quite material in the government's balance sheet. Based on the Government Regulation No. 27 of 2014 concerning Management of State/Regional Goods explains that State Property is all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget or derived from other legitimate acquisitions.

Siregar, Doli D (2002:48), asset management is defined as a management activity in managing the use of funds aimed at improving control or supervision of fixed assets and revaluation of fixed assets adjusted to fair value.

The main problem in the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources related to fixed assets, among others, is that there are expenditures for goods whose value exceeds the capitalization value but are not recorded as fixed assets and vice versa there are capital expenditures that do not meet the capitalization value so that they cannot be recorded as fixed assets, and there are also fixed assets that are not used in government operations due to, among others, worn out, outdated, not in accordance with the growing needs of the organization, heavily damaged but not reclassified to other assets or discontinued its use for proposed deletion (Setditjen SDPPI, 2019).

Some of the problems that occurred in the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources above, it can be said that asset management is still not managed optimally because there are still material errors regarding asset recording, which is probably due to incomplete regulations and policies regarding the management of state assets and the use of poor asset management information systems in recording state assets.

Regulations are provisions used to regulate human relations in a society and or a country (Kurniawan, 2008:1). Based on Article 1 point 2 of Law No. 12/2011 concerning the Formation of Legislation it is stated that Legislation is a written regulation that contains legally binding norms in general and is formed or determined by an authorized institution or official through the procedures stipulated in laws and regulations.

The regulation that regulates the management of State Property in the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources is Government Regulation No. 27 of 2014 concerning Management of State/Regional Property, which is used as a guideline in the implementation of the management of UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources. Without regulations governing asset management, the central and regional governments will face difficulties in managing assets (Mainar *et. al.*, 2017)

The regulations that have been issued by the central or regional governments are expected to ensure the implementation of orderly administration and orderly management of state property. (Darise, 2009:230). This is evidenced by several previous studies that are in line, namely research conducted by Arlini, *et. al.* (2014); Prihatini (2020); Azhar, *et. al.* (2013) states that regulations affect asset management.

According to Arlini, *et. al.* (2014), the more complete and easier a regulation is to implement and understand, the more orderly and orderly asset management will be. In line with this research, Lase (2012) concludes that one of the strategies to improve the implementation of asset management is to maximize the function of existing regulations.

Another factor that can affect asset management is the information system. Information systems play an important role in the process of managing state assets, because with the existence of a state property information system, asset management will be more organized, accountable and transparent (Rizqi, *et. al.*, 2013). According to Mainar *et. al.* (2017), a supporting information system is needed to achieve asset management goals in a planned, integrated manner and able to provide the desired data and information in a short period of time, in decision making. Therefore, it is interesting to analyze the Effect of Regulation and Management Information System on Asset Management.

Management Information System according to Sutanta (2003: 19) is a set of interconnected subsystems, gathered together and form a single unit, interact and cooperate with one another in a

certain way to perform data processing functions, receive input in the form of data, then process it (processing), and produce output.

METHOD

Type of the Research

Type of the research was quantitative research using survey methods. The reason for using the survey method is for completeness of data and research needs.

Location and Time of the Research

The location or place of this research was at 35 UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources. The choice of research location was because there were no previous studies that conducted research at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources and there were phenomena related to the quality of financial reports as described in the background section of this research. The estimated time for this research is 1 month starting from March to April 2021.

Population, Sample, and Sampling Technique

The population that becomes the unit of analysis in this research was the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources which consists of 35 UPTs.

Determination of the sample in this research used saturated sampling (census) which is a sampling technique from all members of the population. The sample in this research amounted to 70 respondents from 35 UPT, each UPT selected 2 (two) respondents consisting of :

- 1) Head of Sub Division of Administration and Household/Commitment Making Officer.
- 2) Finance and Assets staff, as Accounting Information System application officer (Saiba Application/Check out State Property).

Type and Source of Data

Type of data used in this research was quantitative data which is data or information obtained in the form of numbers. Quantitative data can be processed using mathematical formulas or can also be analyzed with statistical systems. Sources of data in this study are primary data and secondary data.

- 1) Primary data is research data sourced directly without going through intermediary media, in the form of questionnaire data obtained by researchers directly from respondents, namely the head of the Administrative and Household Sub-section / Commitment Making Officer, and staff operating the Accounting Information System application for UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.
- 2) Secondary data is research data sourced from the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources in the form of information on UPT data, the name of the UPT and the profile of the UPT.

Technique of Data Collection

The procedures to obtain the data needed in this research were as follows :

- 1) Questionnaires are data collection techniques in the form of submitting written questions/statements through a list of questions/statements that have been prepared in advance, and must be filled out by the respondent. The questionnaire created will be distributed and filled out by all respondents who have been determined, which researchers really expect honesty from each individual in filling out the questionnaire.

- 2) Interview is a data collection technique by conducting direct questions and answers with respondents. Interview techniques are carried out to support each statement of the questionnaire to be filled in and the answers to the questionnaire that have been filled out by the respondent.

Analysis Method

Multiple Linear Regression Analysis

This research used quantitative analysis methods, namely analysis that uses numbers and statistical calculations to analyze a hypothesis. The analytical model used in this research is multiple regression analysis model and residual test. For the validity of the results of the analysis, the research instrument test and classical assumption test were carried out before entering the regression test. Data processing uses the Statistical Product and Service Solution (SPSS) software application.

RESULTS AND DISCUSSION

Results

Multiple linear regression analysis was conducted to see how much influence the government's internal control system and the use of accounting information systems had on the quality of financial reports. Based on the output results with the help of the SPSS for Windows version 25 computer program, the results of the multiple linear regression analysis are shown in table 4.1 below :

Table 4.1
Results of Multiple Linear
Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	14.871	2.337		6.363	.000
Government Internal Control System	.329	.108	.305	3.051	.003
Utilization of Information Technology	.773	.144	.537	5.384	.000

Constant = 14.871 R Square = 0.581

Multiple-R = 0.762 Sig.f = 0.00

F-counted = 46.472 a = 0.05

Source: SPSS Output Results, processed in 2021

The multiple linear regression equation above shows that the two independent regulatory variables (X1) and information systems (X2) have a positive direction of influence on the dependent variable of asset management (Y). The results of the above calculations can be explained as follows :

1. The constant value of 14,871 which indicates that if the independent variable of regulation (X1) and information system (X2) is 0, then the performance of the organization will increase by 14,871.
2. The regression coefficient of the regulation variable (X1) is 0.329. This means that the regulatory variable (X1) has a positive effect on the asset management variable (Y) of 0.329. This shows that the effect of regulation on asset management is 32.9%.
3. The regression coefficient of the information system variable (X2) is 0.773. This value states that the information system variable (X2) has a positive influence on the asset management variable (Y) of 0.773. This shows that the influence of information systems on asset management is 77.3%.
4. The value of the correlation coefficient (Multi R) of 0.762 indicates that the relationship between the independent variable and the dependent variable is 76.2%, so it can be concluded that this value shows a significant relationship between variations in the closeness of the relationship between independent variables (regulation and information systems) with dependent variable (asset management).
5. The value of R square obtained is 0.581 or 58.1%, this value shows the magnitude of the influence of the independent variable as a whole on the dependent variable, while the remaining 58.1% is influenced by other variables not included in this study, such as the system internal control, management control system and so on.

Simultaneous Test (F-Test)

Based on the results of the ANOVA (Analysis of Variance) test or the F-tested, the F-counted value is $46,472 > F\text{-table } 3,130$ and the significance level is smaller than the distrust rate ($0.00 < 0.05$). Thus, this result means that the regulatory variable, information system simultaneously has a positive and significant effect on asset management (Y), so that the first hypothesis proposed can be confirmed.

Partial Test (t-Test)

Based on the results of statistical calculations, the results of the t-test can be interpreted as follows :

1. Regulatory variables. The t-counted value is $3.051 > t\text{-table is } 1.294$, and the significance level is greater than the 5% level of distrust ($0.00 < 0.05$). The resulting effect is positive, meaning that it has a positive and significant influence. With this value, it means that the regulation variable partially has a positive and significant influence on asset management.
2. Information system variables. The t-counted value is $5.384 > t\text{-table is } 1.294$, and the significance level is smaller than the 5% level of distrust ($0.00 < 0.05$). The resulting effect is positive, meaning that it has a positive and significant influence. With this value, it means that partially the information system variable has a positive and significant influence on asset management.

Discussion

The influence of regulations and information systems on asset management.

The first hypothesis in this research is that regulation and information systems together have a significant influence on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.

Both variables can simultaneously affect Asset Management because with an understanding of existing job regulations it has been regulated so as to minimize errors in work, the importance of regulations is important for good human resource competence because it is important in asset management, asset management in the work unit will also get better and orderly. The information system is useful for storing data that is carried out after recording asset management and there is no need to worry if the data is lost, with a work information system it will save time and energy.

This research is in line with research conducted by Mainar et. al. (2017) on the effect of internal control systems, regulatory understanding, and information systems on asset management (study on SKPK in Aceh Jaya District). The results of this research indicate that the internal control system, understanding of regulations, and information systems have an effect on asset management both simultaneously and partially.

The influence of regulation on asset management.

The second hypothesis in this research is that regulation partially has a significant influence on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.

The results of this research prove that regulation has a significant effect on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources. This means that the higher the regulation, the higher the effectiveness of asset management. The influence of the regulation shows that the regulation on the management of fixed asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources has been implemented properly, making it easier for agencies to manage it, this makes asset management effective. Regulation is indeed a guarantee that must exist so that asset management can be carried out properly which indirectly guarantees that there will be no deviations or frauds that have the potential to appear in the asset management stage. The central and local governments will face difficulties in managing assets. This research is also in line with research by Azhar et. al. (2017) regulatory variables and information systems have a significant effect on asset management.

The influence of of information systems on asset management.

Based on the results of hypothesis testing, the second hypothesis in this study partially regulation has a significant influence on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.

The results of this research prove that management information systems can affect asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources, this indicates that the Information System is used effectively by OPD in managing assets. This indicates that the better the system, the more reliable, accurate and

timely information used by asset management will be. The more complete the data that supports the fixed assets recognized or recorded in the database, the more complete and informative the information will be generated. The better the data entry validation function in a system.

The resulting information will be more accurate. The better the quality of the input validation in the system will improve the quality of information on the output of the system will have implications for improving the quality of asset management by information users. Information systems are needed to provide benefits or convenience in processing asset management data and other related data into information that is presented to the public and as a basis for decision making in the context of planning, implementation, and accountability reporting. An information system that includes computer technology and communication technology in asset management will improve the processing of transactions and other data, accuracy in calculations, and the preparation of financial reports and other outputs on a more timely basis, in other words a good information system will increase the effectiveness of asset management.

This research is in line with the opinion of Yuliana (2021), in order to make the withdrawal of information faster, accurate and accountable, it is necessary to create an information system that can replace manual work into work that is done electronically, namely the Information System.

CONCLUSIONS

Based on the results of the analysis and Based on the results of the analysis and discussion conducted regarding the influence of regulations and information systems on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources, the following conclusions can be drawn: Regulations and information systems have a positive and negative impact significant impact on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.

1. Regulations have a positive and significant impact on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources.
2. The information system has a positive and significant influence on asset management at the UPT Radio Frequency Spectrum Monitoring of the Directorate-General of Posts and Informatics Resources

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