Analysis of The Effect of The Use of Information Systems of Regional Management (Simda) on Asset Management In East Aceh District Government

Iqlima Azhar[1], Rizka[2]

Email: iqlima_a@unsam.ac.id
Fakultas Ekonomi Universitas Samudra

ABSTRACT

This study aims to examine the effect of information systems on asset management in the East Aceh District Government. The research was carried out on employees of the goods section of the East Aceh District Government Offices. Determination of the sample used in this study is the census method with a total sample of 44 people. The results showed that there is a significant relationship between information systems on asset management.

Keywords : Asset Management, Information Systems

INTRODUCTION

Regional development is closely related to the integration and synergy of all elements of the regional devices contained in it. In the process of planning and implementing the development of the area is needed support by the central government and also the local government. Asset management is an important part of state finances, it is stated in Article 1 number 1 of Law No. 17/2003 on State Finance: "State Finance is all rights and obligations of the state that can be assessed with money, as well as everything both in the form of money and in the form of goods that can be made state property in connection with the implementation of such rights and obligations". The regulation on regional property is further stipulated in PP No.6/2006 on the management of regional property with technical guidelines in the form of Ministerial Regulation No.17/2007 on technical guidelines for the management of regional property.

PP No.56/2005 concerning regional financial information system article 11 states that local governments must implement regional financial information systems in their respective regions. Currently, regional management information system (SIMDA) is an effective means to improve performance so that transparency of work in asset management is guaranteed without the need for concerns about weak supervision and control. East Aceh district has expanded into 3 regions, East Aceh, Langsa City, and Aceh Tamiang since 2001, the expansion is intended for development in the area evenly, but until now many assets of east Aceh district are abandoned in Langsa City. Permendagri No.17/2007 article 46 (1) states that regional property in the form of land must be certified on behalf of the Local Government.

Assets / goods belonging to the region is one of the tools in the implementation of the wheel of government to support services to the community, so

that regional assets can be referred to as a wealth in the form of goods or objects consisting of immovable objects and moving objects both tangible and intangibles covered in assets, so that asset management becomes much needed because with good asset management can monitor, calculate the assets owned so as to make the most of them. However, in relation to increasing the authority of state asset management, the local government needs to prepare the right instruments to conduct regional asset management in a professional, transparent, accountable, efficient, and effective manner ranging from planning, management / utilization, and supervision. Information technology is needed to manage regional assets at a cost that is much cheaper than the value of very large losses due to negligence in the management of such assets.

Research on asset management has been conducted by several previous studies in various regions, but in East Aceh District has never been done. Moreover, since the expansion of East Aceh into 3 regions, asset management is considered indispensable to identify problems that must be resolved immediately by the relevant parties. A previous study conducted by Azhar (2013) stated that the information system affects asset management in the Banda Aceh city government of Aceh Province. Thus the purpose of this research is to see if the East Aceh District Government has implemented a regional management information system in conducting asset management in East Aceh district.

LITERATURE REVIEW
Information Systems
The system is a collection of interrelated elements and cooperates in carrying out activities to achieve a goal (Sujarweni, 2019) if in an organization or institution already has a clear system, then the system must be evaluated its existence. Whether the proprietary system is run by all departments correctly or not. After the system is run it needs to be evaluated and needs to be developed in order to obtain maximum results from the implementation of the system.

To achieve asset management objectives in a planned, integrated and able to provide the desired data and information in a short period of time, a decision-making support information system or asset management information system (SIMA) is required. The goal of developing SIMA is as a tool for optimization and efficiency of asset management. The benefits of SIMA are for orderly administration of assets; know the highest utilization of the highest assets and the best assets; facilitate asset control; know the value of the asset; and support the development of strategic planning. Regional financial information is all information related to regional finance required in the framework of the implementation of the regional financial information system (Article 1 number 16 PP No.56/2005). Regional financial information system is a system that documents, administrates, and processes regional financial management data and other related data into information presented to the public and as a decision-making material in the framework of planning, implementation, and reporting of local government accountability (Article 1 number 15 PP No.56/2005).

In the management of regional assets it takes an information system to run it. A simple definition of a system is a collection or set of elements, components, or variables that are organized, interacting with each other, interdependent with each other, and integrated (Sutabri, 2005). Information is useful data and can influence a person's choices and behavior (Williams, 2001). The definition of information system according to Hall (2001) in Abdul Kadir (2003) is a series of formal procedures in which data is grouped, processed into information, and distributed to users. According to Abdul Kadir in his book Introduction to Information Systems (2003), information systems include a number of components (human, computer, information technology, and work procedures), something is processed (data becomes information), and is intended to achieve a goal or purpose. Among the various types of information systems, one of them is E-government or internet-based government service information system. In an information system there are components (Kadir, 2008), such as:

1. Hardware. Includes physical devices such as computers and printers.
2. Software or programs, i.e. A set of instructions that allow the hardware to be able to process data.
3. Procedure, which is a set of rules used to realize the processing of data and the generation of desired output.
4. People. All parties responsible for the development of information systems, processing, and use of information system outputs.
5. Database, which is a set of tables, relationships, and others related to data storage.
6. Computer network and data communication, which is a connecting system that allows resources to be shared or accessed by a number of users.

Assets Management

In property science today developed a new theory known as asset management. Asset management has the main scope to control the cost of utilization or use of assets in relation to supporting the operationalization of local governments. In addition, there are also efforts to inventory unused local government assets. World Bank (2000) in Roos Akbar and Azhari Lukman (2010) Asset Management is a process for improving understanding of asset conditions, improving operating costs, and performance, which helps improve the decision-making process. Asset Management is actually an integral part of financial management and in general related to regional development administration, especially related to asset value, asset utilization, recording of asset value in the regional annual balance sheet, as well as in the preparation of priorities in development.

Asset Management in the future is expected to be directed to ensure the sustainable capacity development of the local government, it is required to develop or optimize the utilization of regional assets in order to increase the original revenue of the region, which will be used to finance activities in order to achieve optimal fulfillment requirements for the service of duties and functions of its agencies to the

community. According to Wessel and Tenny (2005), "asset management is a form of applied system thinking" which means "asset management is an applied form of thinking system", which is a way of thinking about complex systems and sets of tools and to put those thoughts into practice. With the appropriate software tools, staff can better analyze all assets to determine the best way to keep a system functioning smoothly.

METHODS

The data used in this study are primary data and secondary data. Primary data is data obtained through questionnaires that are directly distributed to employees of equipment / equipment in each Service. While secondary data is obtained from theoretical data that supports this research, including previous research related to research problems. The population in this study is the Agencies in the East Aceh District Government, which is the respondent is an employee in the Equipment/ Equipment section, because the employees in the section are directly related and manage assets or goods belonging to the region. Based on a field survey conducted by researchers, the number of departments in the East Aceh District Government as many as 22. Each employee of the goods section in each Dinas as many as 2 people, namely the manager of goods and storage of goods, as many as 1 person, and the person in charge of the Head of General Section as much as 1 person, so that this study will consider all respondents, which amounts to 44 people from the entire population, then this type of research can be referred to as census research.

RESULT AND DISCUSSION
RESULT
Multiple Regression Analysis Results

Statistical tests are performed to test whether a free variable (X) individually has a significant relationship or not to a bound variable (Y).

Table 2 Multiple Regression Analysis results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	16.217	4.021		4.033	.000
	Sistem Informasi	.903	.224	.500	4.033	.000

Coefficientsª

a. Dependent Variable : Manajemen Aset

Based on the table above, a research model can be drawn up, the regression equation is as follows:

$$Y = 16.217 + 0.903X_1 + e$$

The equation above shows that variable X (Information System) has a positive coefficient, meaning that all independent variables have a direct effect on

variable Y (Assets Management). The research model in the form of the multiple linear regression equation above can be interpreted as follows:

1. A constant of 16,217 indicates the value of Asset Management if the Information System is of fixed value.
2. Information System Variables (X1) show a positive influence on Asset Management. In other words, if the Information System increases by one unit, asset management will increase by 0.903.

DISCUSSION
The Effect of Information System on Assets Management

According to (Ghozali, 2013) t statistical tests basically show how much influence one independently has individually in describing dependent variables. The t test was conducted with a significant level of 0.05. Test t is a test to determine the significance of the influence of free variables (Regulation and Information Systems) partially or individually describe the bound variables (Asset Management). T test result with sig α 0.05 (5%). From the table can be explained that the results of the t test are known tsig values. 0.000 < 0.05 then H1 is accepted, which means that the Information System has a significant effect on Asset Management in the East Aceh District Government so that the hypothesis in this study is accepted. the results are in accordance with research conducted by Azhar (2013) which states that information systems have a significant effect on asset management.

CONCLUSION

After testing, the results of research and discussion can be concluded that information system variables have a significant effect on asset management in the East Aceh Regency Government.

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