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Analysis of the Implementation of the Regional Property Management System on the Financial Reports of the Musi Banyuasin District Health Service 2020

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ABSTRACT

Regional property (BMD) is very important for government operations, especially in terms of providing services to the community. The government must re-examine the management of regional property assets to ensure that they are in accordance with applicable laws and regulations and have good financial reports. This study aims to evaluate the use of the regional property management system in the financial statements of the health department of Musi Banyuasin Regency. This study was designed as an analytic survey with a cross-sectional design. This study involved all employees in the health sector. The results showed that there was a relationship between knowledge, attitude, information technology, standard operating procedures (SOPs), and supervision on the financial statements of the Health Office of Musi Banyuasin Regency. In addition, the information technology variable is the most dominant variable on financial reports. Finally, this study suggests that the Health Office should provide complete facilities and infrastructure, including SOPs and supporting information technology, and provide training to staff.

Keywords : Financial Statements, Management of Regional Property, Musi Banyuasin

1. Introduction

Based on Law No. 32 of 2004 concerning Regional Government, article 1 point 5 gives autonomous regions the right, authority, and obligation to regulate and manage their own government affairs and the interests of the local community in accordance with statutory regulations. Furthermore, article 178 paragraph (3) states that local governments procure goods based on the principles of efficiency, effectiveness, and transparency, by prioritizing domestic products in accordance with statutory regulations, in accordance with financial capabilities and regional needs (Yuliansyah, 2016). Regional property (BMD) is very important for government operations, especially in terms of providing services to the community. Regional property must be managed by the government to benefit the state and society. The management of regional property is the management of pre-existing assets or those obtained through the burden of the state budget or other legal acquisitions. This wealth can be used for government and community purposes. Because BMD is an economic resource owned or controlled by the central or regional government, the management of regional property must be done properly (Bolendea et al., 2017).

Based on PP No. 6 of 2006 (State Gazette of the Republic of Indonesia in 2006 No.20, additional State Gazette of the Republic of Indonesia No.4609), the management of regional property began, and was later amended by PP No. 38 of 2008 and PP no. 27 of 2014 concerning the Management of State and Regional Property. Government regulations that have been established or applicable government regulations must regulate and manage regional assets properly. To meet the principles of Good Governance, improving the quality of Regional Property management must be carried out. The

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management of Regional Property must be carried out in accordance with established government regulations (Sondakh et al., 2017).

Government Regulation on the Management of State/Local Property Number 27 of 2014 was then made by the Indonesian government. This regulation stipulates that officials must manage regional property, regents, governors, and mayors are the holders of power to manage regional property, regional secretaries are goods managers, and heads of device units are users of goods (Sondakh, 2017).

Local governments are given direction to carry out Regional Property Management by Government Regulation Number 27 of 2014. Permendagri Number 19 of 2016 concerning Guidelines for the Management of Regional Property provides more detailed direction on the management of regional property. Planning and budgeting, procurement, use, utilization, security and maintenance, valuation, alienation, destruction, elimination, entrepreneurship, guidance, control, and supervision are eleven branches of operation in the management of regional property.

Financial statement notes, cash flow statements, budget realization, and balance sheets are some of the things that need to be considered when preparing regional financial reports. The local government balance sheet includes local asset management. The opening balance sheet will continue to be used as the basis for determining the financial position of the local government. This is because it will provide important information to government management and stakeholders about the wealth, assets, and fund equity of the local government at that time (Yusuf, 2013). In providing accountability reports, the government must consider every aspect that will be displayed. In addition, the government must re-examine the management of regional property assets to ensure that they are in accordance with applicable laws and regulations and are properly registered. Sometimes people don't know what regional assets (local property) are in their respective regions. They also do not know whether the regional property is used by the government properly and in accordance with its duties and functions (Isthika et al., 2014). Poor financial reports affect many cases. These events are caused by the inability to understand government accounting standards and poor internal control systems. In addition, government financial reports can become worse if government accounting employees do not have sufficient capabilities (Suyono, 2016).

The Health Office of Musi Banyuasin Regency performs government duties well. As shown in table 1.1, the Unqualified Opinion (WTP) given by BPK on the fairness of the financial information presented by the Regional Government of Musi Banyuasin Regency for the Regional Government Financial Statements (LKPD) from fiscal year 2016 to 2019.

In the balance sheet of the Musi Banyuasin District Health Office, as shown in Table 1.2, the portion of fixed assets has the largest value compared to the portion of other assets. Fixed assets must be shown at their actual value because they are one of the important elements of the balance sheet, according to Siregar (2004). Therefore, the accuracy of fixed asset data is very important to support acceptable financial statements.

Poor reports can come from financial accounting information systems that are not used, compilers of financial statements who do not understand accounting, or a lack of internal audit role. Quality financial reports must be relevant, credible, comparable, and understandable, according to SAP (Rukmi, 2013). Based on this explanation, the author wants to investigate "Analysis of the Implementation of the Regional Property Management System on the Financial Statements of the Musi Banyuasin Regency Health Office in 2020".

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2. Research Method

2.1 Research Design

This study is a type of quantitative research that uses observational analytical methods through questionnaires and interviews. This study used a cross-sectional approach, meaning that risk and effect variables were observed simultaneously. Independent variables included knowledge, attitude, information technology, standard operating procedures (SOPs), supervision, and the dependent variable was the financial report of the Musi Banyuasin District Health Office (Notoatmodjo, 2005).

2. 2 Location and Duration of Research:

This research was conducted at the Musi Banyuasin Regency Health Office. The research period lasted for one semester in 2020.

2.3 Study Population and Sample

The focus of this research is all people involved in the financial statements of the Musi Banyuasin Regency Health Office, a total of 44 people (consisting of 15 from the finance subdivision, 10 from the planning subdivision and 19 from the general and staffing subdivision).

2.4 Data Collection Method

Data Collection Methods: Primary data was obtained through interviews with Musi Banyuasin Health Office during officers the study. Secondary data was obtained by looking at the profile data of the Musi Banyuasin District Health Office, reading reference books, and using the internet.

2.5 Data Processing

Data Processing Hastono (2001) states that the collected data is then processed through the following stages:

1. Editing (Data Editing) The activity of re-examining each sheet of data collection format, whether the entries in the data collection format are complete, clear, relevant and consistent.
2. Coding (Data Coding): This is the work of converting data from letters into numbers or numbers or giving codes to each response. which has been provided on the right side of the question as a special column to make it easier for data to be entered into the computer.
3. Data Entry (Data Processing) This process involves entering the data into the data processing program that the computer uses.
4. Cleaning (Data Cleaning)-The activity of rechecking the data that has been entered to ensure that there are no errors. Furthermore, information about data processing is presented in the form of stories, tables, and graphs.

2.6. Data Analysis

1. Univariate Data Analysis: This analysis was used to describe the frequency distribution and percentage of each study variable.
2. Bivariate Analysis: This analysis was used to determine the relationship between the independent variable and the dependent variable. This is indicated by the proportion of either category being less than 10%. This study used the Chi Square Test as a statistical test. In this study, the limit of significance was an α value of 0.05. The p value was compared with the α value (0.05), with the following conditions (Hastono, 2001): 1. p value is less than α value (0.05), there is a relationship between the independent variable and the dependent variable; 2. p

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value is greater than α value (0.05), there is no relationship between the independent variable and the dependent variable.

3. Analysis of Multiple Variables
   Since the dependent variable is a dichotomous variable and the independent variable is categorical, the purpose of this multivariate analysis is to find the most dominant variable and then conduct an interaction test.

The multivariate model analysis will involve variables that in the bivariate test have a value below 0.25. The analysis steps to be carried out are as follows:

1. Step I: A simple bivariate analysis is performed; the most likely variables to be used are those with p values below 0.25;
2. Step II: Logistic regression multivariate analysis was performed; and
3. Step III: Variables with the highest p values were excluded from the model. All candidate variables were considered important in the modeling. The final model study was conducted under the assumption that the model significant value of p < 0.05, which means that the model should take significant interaction variables.
4. Step IV: To generate a suitable model, the variables included must have ap value < 0.05. However, if there are variables that have a very strong relationship between the independent and dependent variables, they will still be included if the p value is > 0.05. All candidate variables are considered important in modeling.
5. Step V: After controlling all variables, the logistic regression model can be described in the equation. The model significant p value is 0.05, which means that the model should include significant interaction variables if any.

3. Results and Discussion

Facilities and infrastructure, which are the cornerstone of comprehensive health services for the population throughout the Working Area of the Musi Banyuasin District Health Office—also a health resource in the health sector—are required to support health development in the District Working Area. These resources are grouped into health facilities and are shown in the following table:

Table 1 . **1** Hospitals and Community Health Centers in Musi Banyuasin Regency

No	The Musi Banyuasin Regency's subdistricts	Center for Health	Hospital
1	Sanga Village	1 (R. Inap)	-
2	Toman tripe	1 (R. Inap)	-
3	Lawang Wetan	1	-
4	Trunk Hari Leko		
5	High Plaque	1 (R. Stay)+2	-
6	Murky River	3	-
7	Jirak Jaya	1 (R. Inap)	-
8	Sekayu	1	-
9	Laise	2	1
10	Supat Tripe	3	-
11	Candle River	1	-
12	Bat	1 (R. Stay)+2	1
13	Bayung Lincir	1 (R. Stay)+1	-
14	Tungkal Jaya	2	1
15	Lalan	3	-
	TOTAL	28	3

Source : Data Research

Vol. 2 No. 2, May 2024
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a. Research data analysis

Table 1.2. Musi Banyuasin Regency Health Office 2020 Respondents' Gender-Based Frequency Distribution

No	Sex	N	%
1	Male	26	59.1
2	Female	18	40.9
Total		44	100%

Source : Data Research

The data shown in Table 1.2 above indicates that of the 44 respondents in this study at the RSUD, 26 (59.1%) were male and 18 (40.9%) were female. 2020 will see Col Abundjani Bangko.

Table 1.3. Musi Banyuasin Regency Health Office 2020 Frequency Distribution by Respondent Age

No	Age	N	%
1	20-29 years old	15	34.1
2	30-39 years old	17	38.6
3	40-49 years old	10	22.7
4	≥ 50 years old	2	4.5
	Total	44	100

Source : Data Research

Table 1.3 above shows that of the 44 respondents, the majority were in the age range of 30-39 years, with 17 people (38.6%). The next age group of respondents consisted of 15 people (34.1%), followed by 10 people (22.7%) in the age range of 40-49 and 2 (3.3%) in the age range of ≥ 50 years.

Table 1.4 Displays the frequency distribution at the Musi Banyuasin District Health Service in 2020 based on education

No	Education	N	%
1	D3	5	11.4
2	S1	31	70.5
3	S2	8	18.2
	Total	44	100

Source : Data Research

Based on Table 1.4 above, it can be seen that of the 44 respondents, most respondents had a Bachelor's degree (S1), namely 31 people (70.5%), then respondents who had a Master's degree (S2) were 8 people (18.2%) and respondents who had a Diploma (D3) education level, namely only 5 people (11.4%).

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Table 1.5 Frequency Distribution at the Musi Banyuasin Regency Health Office 2020 according to Respondents' Length of Service

No	Education	N	%
1	1-5 years	14	31.8
2	6-10 years	19	43.2
3	11-15 years	11	25
	Total	44	100

Source : Data Research

Table 1. 5 above shows that of the 44 respondents, 19 (43.2%) had worked for a maximum of 6–10 years, followed by 14 respondents (31.8%) with a maximum of 1–5 years and 11 individuals (25%) at the Musi Banyuasin Regency Health Office 2020.

Table 1.6. Frequency Distribution in the Musi Banyuasin Regency Health Office 2020, Based on Respondents' Knowledge

No	Knowledge	N	%
1	Not very good	32	72.7
2	Alright	12	27.3
	Total	44	100%

Table 1.6 above shows that, out of the 44 participants in the study, 32 (72.7%) had a low degree of understanding about financial reports, whereas 12 (27.3%) had a high level of understanding.

Table 1.7. D displays the frequency distribution based on the attitudes of respondents at the Musi Banyuasin District Health Service in 2020

No	Knowledge	N	%
1	Not very good	32	72.7
2	Alright	12	27.3
	Total	44	100%

Table 1.7 above shows that, out of the 44 participants in the study, 32 (72.7%) had a low degree of understanding about financial reports, whereas 12 (27.3%) had a high level of understanding.

Table 1.8 . Information Technology-Based Frequency Distribution at the Musi Banyuasin Regency Health Office 2020

No	Data Processing	N	%
1	Incomplete	26	59.1%
2	Complete	18	40.9%
	Total	44	100%

Source : Data Research

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According to Table 1.8 above, which presents the research findings, the Musi Banyuasin Regency Health Office lacks 26 (59.1%) of the information technology needed to facilitate the implementation of all operations pertaining to financial reports at the office.

Table 1.9 . below describes the two categories into which the frequency distribution based on SOP in this study is divided: bad SOP and good SOP

No	Standard operating procedures	N	%
1	Not very good	25	56.8
2	Alright	19	43.2
	Total	44	100%

Source : Data Research

The study's findings indicate that the Musi Banyuasin Regency Health Office's SOP regarding financial reports is adequate for as many as 25 (56.8%) of the respondents, according to table 9 above. On the other hand, 19 (43.2%) of the respondents said that the SOP was adequate.

Table 1 .10. Frequency Distribution in Musi Banyuasin Regency Health Office 2020, Based on Supervision

No	Monitoring	N	%
1	Not very good	29	65.9
2	Alright	15	34.1
	Total	44	100%

Source : Data Research

The findings of this study demonstrate that the Health Office's oversight of financial reports is inadequate; of the 44 respondents, 29 (65.9%) claimed that their supervision was bad, while 15 (34.1%) said that their supervision was good.

Table 1.11. Musi Banyuasin Regency Health Office 2020 Financial Reports Distribution Frequency

No	Cost per Unit	N	%
1	Unsuitable	30	68.2
2	Suitable	14	31.8
	Total	44	100%

Source : Data Research

Table 1 .11 presents the research findings, which show that 30 respondents (68.2%) thought the Musi Banyuasin Regency Health Office's financial report quality was inappropriate, while only 14 respondents (31.8%) thought it was adequate.

Vol. 2 No. 2, May 2024
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b. Two-Phase Analysis

Table 2.1 at the Musi Banyuasin Regency Health Office 2020 explains the relationship between knowledge and financial reporting.

Understanding	Accountant's Report				Total	p-value	PR 95%CI
	Not very good		Alright				
	n	%	N	%	N		
Not very good	27	84.4	5	15.6	32	0.001	16,200 (3,212-81,695)
Alright	3	25	9	75	12		

Source : Data Research

The following table's bivariate analysis statistical test findings indicate a substantial correlation between knowledge and the Musi Banyuasin Regency Health Office's financial accounts, with a p-value of 0.001 (p-value <0.05).Thirty-two of the forty-four respondents were classified as having inadequate knowledge. It is also recognized that inadequate information accounts for the biggest percentage of the factors influencing subpar financial reports—84.4%. Additional statistical findings from the table below show that PR > 1, indicating that inadequate knowledge is a risk factor or can raise the likelihood of inadequate financial reporting 16,200 times above that of strong knowledge (PR = 16,200, 95% CI 3,212-81,695).

Table 2.2 Association between Musi Banyuasin Regency Health Office 2020 Attitude and Financial Reports.

Attitude	Accountant's Report				Total	p-value	PR 95%CI
	Not very good		Alright				
	n	%	N	%	N		
Not very good	22	91.7	2	8.3	24	0.001	16,500 (3,009-90,470)
Alright	8	40	12	60	20		

Source : Data Research

This table indicates that the biggest factor influencing subpar financial reports, accounting for 91.7% of the total, is the officers' negative attitudes. The statistical findings indicate that there is a relationship between the attitude variable and the 2020 Musi Banyuasin District Health Office financial report, with a p-value of 0.001 (p-value <α). The results of additional research indicate that an officer's attitude is a risk factor (PR = 16.500, 95% CI 3.009-90.470). This implies that an officer's attitude can raise the likelihood of subpar financial reporting at the Musi Banyuasin Health Office by a factor of 16,500.

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Table 2.3 Link between Financial Reports of the Health Office of Musi Banyuasin Regency 2020 and Information Technology

Data Processing	Accountant's Report				Total	*p value*	PR 95%CI
	Not very good		Alright				
	N	%	N	%	N		
Incomplete	24	92.3	2	7.7	26	0,000	24,000 (4,196-137,269)
Complete	6	33.3	2	6.7	18		

Source : Data Research

The relationship between information technology and the financial statements of the Musi Banyuasin Regency Health Office is also covered in this study's bivariate analysis. The chart reveals that the Musi Banyuasin Regency Health Office has a subpar financial report of 92.3% and inadequate information technology. According to the study's statistical test results, there is a correlation between information technology and the financial accounts of the Musi Banyuasin Regency Health Office; the p-value was 0.000 (p-value <α). Additional statistical results from the presentation table show a value of PR = 24,000, indicating that, in comparison to complete information technology (PR = 24,000, 95% CI 4,196-137,269), incomplete information technology at the Musi Banyuasin Regency Health Office is a risk factor or can increase the risk of poor financial reporting by a factor of 24,000.

Table 2.4 SOP-Financial Report Correspondence for Musi Banyuasin District 2020 Department of Health

SOUP	Accountant's Report				Total	*p value*	PR 95 % CI
	Not very good		Alright				
	n	%	N	%	N		
Not very good	21	84	4	16	25	0.024	5,833 (1,441-23,607)
Alright	9	47.4	10	52.6	19		

Source : Data Research

It is known that inadequate SOP at the Banyuasin Musi Health Service has an 84% higher proportional impact on inadequate financial statements than good SOP. This is based on research findings shown in the above table. The statistical tests' results indicate that a relationship exists between SOP and the Musi Musi District Health Service's financial report (p-value < 0.05), with a value of 0.024. Additional statistical findings also reveal a value of PR > 1, indicating that, in comparison to good SOP, bad SOP can improve the poor financial report by 5.833 times (PR = 5.833, 95% CI 1.441–23.607).

Table 2.5 Monitoring Connection with the Department of Health's Financial Report for Musi Banyuasin District 2020

Monitoring	Accountant's Report				Total	p-value	PR 95%CI
	Not very good		Alright				
	n	%	N	%	n		
Not very good	24	82.8	5	17.2	29	0.011	7,200 (1,753-29,568)
Alright	6	40	9	60	15		

Source : Data Research

The aforementioned data shows that the Musi Banyuasin district Health Department's subpar supervision was related to its 82.8% inadequate financial reporting. The calculated p-value of 0.011 indicates that there is a correlation between the financial report of the Musi Banyuasin District Health Service and oversight. Additional statistics reveal a PR=7,200 (PR>1), meaning that inadequate supervision by the Musi district Banyuassin Health Ministry can result in a 7,200-fold increase in poor financial reports compared to good supervision (PR = 7,200, 95% CI 1,753- 29,568).

c . Analysis of Multivariate Data

Bivariate analysis is used in the selection of candidate variables. A variable can be included in a multivariate model if the result of a bivariate test has a value of p ≤ 0.25; a variable with a value of p > 0.25 cannot be included in a multivariate analysis. Multivariate analysis is used in this study to examine five independent variables: knowledge, attitude, information technology, SOP, and surveillance.

Table 3.1 Independent Variables Including in Potential Multivariate Models

No	Factors Affecting Financial Reports	Log-Likelihood	G	P Value
1	Knowledge	41,234	13,810	0,000
2	Attitude	40,689	14,355	0,000
3	Information Technology	37,016	18,027	0,000
4	SOUP	48,270	6,773	0.009
5	Supervision	46,853	8,191	0.004

Source : Data Research

4. Conclusion

The Department of Health's 2020 financial report for the Municipality of Musi Banyuasin has a relationship with knowledge. 2. Attitude and the Ministry of Health's Financial Report in the Municipalities of Musi Banyuas in 2020 are related. 3. There is the connection between the municipality of Mus Banyuassin 2020's Health Department's financial reports and information technology. 4. The budget report of the Health Department in the towns of Musi Banyuasin 2020 has a relationship with SOP. 5. The Musi Banyuasin 2020 Regional Government's health department's economic report and supervision are related. 6. After conducting a thorough analysis, it was determined that, out of the five independent variables purportedly connected to the financial statements, the information technology variable was the most important one for financial reports.

Vol. 2 No. 2, May 2024
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