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Optimizing Land and Building Fixed Asset Management: Review of Legal Audit, Control and Supervision

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Article Information	Abstract
	Regional asset management is one of the keys to successful regional economic management. The importance of managing assets appropriately and effectively, based on the principles of efficient and effective management, is expected to be able to give strength to Regional Governments to finance regional development. This research aims to determine the influence of legal audits and control and supervision on optimizing fixed asset management. The population in this study were employees. The sampling in this research was a non-probability sampling design with judgment sampling techniques obtained using instruments in the form of 97 questionnaires. The data analysis method in this research used Structural Equation Model (SEM)-PLS analysis with the help of Smart-PLS software. Research results show that legal audits as well as control and supervision can influence the optimization of land and building fixed asset management. These two variables can explain the optimization of land and building fixed asset management by 35.3%.

Introduction

One important aspect that supports the success of government financial management is having an effective and efficient asset management system. Therefore, local governments need to carry out optimal governance so that existing assets are useful according to their intended use (Hidayat, 2012).

Based on the explanation in Government Regulation No. 71 of 2010, assets are economic resources controlled and/or owned by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both by the government and society and can be measured in units money, including non-financial resources necessary for the provision of services to the general public and resources maintained for historical and cultural reasons. Government assets are classified into current assets and non-current assets, current assets include cash and cash equivalents, short-term investments, receivables, and inventories, while non-current assets are classified into long-term investments, fixed assets, reserve funds, and other assets.

Tangible goods or what are called fixed assets (Fixed Assets) are goods that have a useful life of more than one accounting period and are used to carry out government activities and public services. All assets owned by the Regional Government are important resources for the government to support the role and function of the Regional Government as a provider of public services to the community, so the Regional Government needs to optimize asset management adequately and accurately.

Regional asset management is one of the keys to successful regional economic management. The importance of managing assets appropriately and effectively, based on the principles of efficient and effective management, is expected to be able to give strength to Regional Governments to finance regional development. Optimal regional asset management by prioritizing *good governance* on the one hand is expected to be able to increase public confidence in state financial management. Land and buildings have unique characteristics because they are limited, but the human need for land and buildings continues to increase, so land and buildings have value. The value of land and buildings is influenced by physical characteristics, the use of which must be strictly considered to support an increase in Regional Original Income (Hidayati dan Harjanto, 2015).

The existence of Minister of Home Affairs Regulation (Permendagri) Number 17 of 2007 concerning Technical Guidelines for Management of Regional Property as a derivative of Government Regulation (PP) Number 6 of 2006 concerning the management of Regional State Property, as well as the renewal of Permendagri No. 19 of 2016 concerning Guidelines for Management of Regional Property, has brought a new paradigm change in the management of regional property. Article 1 of Law Number 17 of 2003 concerning State Finances explains that what can be valued in money does not only include rights and obligations, but everything that can be made property of the state in connection with the implementation of these rights and obligations, whether in the form of goods or money. These regulations show that the position of regional government assets is very important in managing state finances.

One of the main problems in managing regional goods (assets) is an administrative disorder in controlling asset inventory (Ginardi, et.al, 2017). Because asset inventory is very important in the asset management cycle. Fixed assets as the main component of regional assets, must then be utilized by the Regional Government as productive and useful assets so that they have a positive impact on regional economic development and community welfare. In regional financial balances, assets can become capital for regional governments if these assets can generate regional income. This can happen if regional asset management is carried out optimally so that it can encourage economic growth. On the other hand, if regional assets are not managed well, it will waste regional finances through maintenance costs for assets that are not commensurate with the profits/benefits they can produce. Therefore, local governments must understand what must be done to optimize the assets they own, in this case, the fixed assets of land and buildings. According to (Siregar, 2018)to the aim of realizing orderly administration of regional assets and goods management in the administration of regional government, several stages of asset management can be carried out to improve the management of owned assets, namely legal audits and control and supervision, where if this is carried out well it will provide great benefits for the government in increasing efficiency, effectiveness and creating added value in managing assets in a more orderly, accountable and transparent manner.

Based on the results of the examination CPC regarding assets still In 2022, the regional government of Papua Province will have problems with physical security, administrative security, and legal security for regional property which is not in order. Likewise, the bookkeeping of regional property is not yet orderly, the inventory is not by the provisions, and the reporting of user goods is not yet orderly.

Looking at the BPK's findings regarding the management of fixed assets in the Papua Provincial Government, in general, it can be seen that there are still weaknesses in the management of fixed assets, specifically land and building fixed assets will be discussed.

The Papua Provincial Government is one of the Regional Governments in Indonesia that can maintain Fair Status Without Exceptions in terms of Presenting Financial Reports for more than 5 consecutive years from the 2016 - 2021 budget year, however, there are still weaknesses in the LKPD that were discovered in the results of financial audits, namely Management of fixed assets of the Papua Provincial Government has not been implemented optimally. The Papua Provincial Government requires the support of a lot of infrastructure and facilities as a means of meeting the demands of the community's needs.

From the compliance inspection report on the management of land and building fixed assets for the 2022 fiscal year by the Papua Province Representative BPK to the Papua Provincial Government, in general, it can be seen that there are still weaknesses in the management of land and building fixed assets, both in terms of assessment, security (physical, administrative). , law) and administration (bookkeeping, inventory, reporting). The existence of this phenomenon in connection with the optimization of fixed asset management in the Papua Provincial Government is an indicator of the complex problems that exist in asset management. Weak follow-up to the Auditor's findings regarding asset management and the slow pace of improvement taken by the Regional Government in terms of asset management is a problem and a challenge in itself for the Regional Government. The results of the BPK's evaluation and recommendations should become strong capital for the Papua Provincial Government to prepare corrective steps through supporting local regional regulations or provisions, which could be in the form of Standard Operating Procedures (SOP), Governor's Regulations regarding asset management, and so on.

The findings of the Papua Province Representative BPK's inspection indicate that the management of fixed assets in the Papua Provincial Government is still not being implemented optimally. In connection with the conditions of the research findings, (Sukmini Hartati, 2019) stated that there is a positive influence between legal audit, supervision, and control of assets on optimizing the management of fixed assets (land and buildings) in local governments. Research (Susi Andriani, 2020)shows that there is a negative influence between supervision and control on optimizing the utilization of local government fixed assets. Other research conducted by (Sherly, 2022)states that legal audits do not affect optimizing asset utilization. The research similarities lie in the legal audit variables, supervision, and control, as well as the analytical tools used. Meanwhile, the difference lies in the objects and assets studied.
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Literature Review and Hypothesis
Stewardship Theory

The grand theory that underlies this research is part of *agency theory*, namely *stewardship theory*. According to(Anton, 2010) *Stewardship* illustrates that there is no situation where management is motivated by individual goals but is more focused on the main goal, namely the interests of the organization. *Stewardship* theory is also a theory that describes a situation where managers are not motivated by individual goals but are more focused on their main results for the benefit of the organization, this theory has a psychological and sociological basis that has been designed where executives as stewards try to achieve their organizational goals. (Sanjaya, 2017).

Stewardship theory is built on philosophical assumptions regarding human nature, namely that humans can essentially be trusted, act responsibly, and have integrity and honesty towards other parties. Achieving success in a government organization can be achieved by maximizing the utility of principals and management. Stewardship theory can be

applied in accounting research for public sector organizations such as government and other profit organizations (Wahida, 2015).

Regional Apparatus Financial Reports (LKPD) are one of the efforts to realize the implementation of good governance. The Regional Government must disclose clearly and in detail related accounting data and other relevant information. LKPD created by local governments is useful for various parties who need financial reports for decision making. Early in its development, public sector organization accounting was useful for meeting the information needs of stewards and principals. Accounting is a tool that drives accounting and is accompanied by increasingly complex changes, specialization in accounting, and its development in public sector organizations, as principals it is very difficult to carry out management functions themselves. In principle, accounting is a tool of self-control, as a means of reporting manager activities regarding the management of human and financial resources.

stewardship theory for this research is that it can explain the existence of local government as an institution that can be trusted to accommodate the aspirations of the community, can provide good services to the public, and can be accountable for the finances entrusted to it so that economic goals are met and community welfare can be achieved optimally. To carry out this responsibility, the stewards (managers and internal auditors) direct all their abilities and expertise in making internal control effective to produce quality financial information reports. (Wahida, 2015)

Legal Audit

A legal audit is an audit activity regarding the status of assets, procurement systems and procedures, transfer systems, and procedures, identifying indications of legality problems, and finding solutions to solve legality problems that occur or are related to the control and transfer of assets (Sugiama, 2013).

A legal audit is a scope of Asset Management work in the form of an inventory of asset control status, systems and procedures for asset control or transfer, identification and finding solutions to legal problems, and strategies for solving various legal problems related to asset control or transfer (Siregar, 2018). Legal problems often encountered include weak status of control rights, assets controlled by other parties, unmonitored transfer of assets, and so on.

Legal audits are seen as being able to eliminate or minimize legal risks or reduce court costs that must be incurred due to deficiencies/emptiness in written documents. Further information in Minister of Home Affairs Regulation No. 17 of 2007 article 45 explains that a legal audit is also a security measure or control measure, ordering efforts in the physical management of regional goods, administration, and legal action. This security focuses on controlling physical and administrative security so that regional goods can be utilized/utilized optimally and avoid being taken over or claimed by other parties. Physical security of immovable property (land and buildings) can be done by fencing, installing ownership signs, and guarding. Administrative security can be done by completing proof of ownership such as IMB, handover minutes, letters of agreement, sale and purchase deeds, and other supporting documents. Based on these explanations, it can be concluded that a legal audit is an activity or action for security and control, order in efforts to physically manage regional goods, administration, and legal action.

Asset Control and Supervision

Control and supervision a problems that are often criticized by local governments today. One effective means to improve the performance of this aspect is the development of an Asset Management Information System (SIMA). Through SIMA, work transparency in asset management is guaranteed without the need to worry about weak supervision and

control (Siregar, 2018). With SIMA, every handling of an asset is monitored clearly, starting from the scope of handling to who is responsible for handling it. It is hoped that this will minimize KKN (Corruption, Collusion, and Nepotism) within the regional government.

Based on Minister of Home Affairs Regulation No. 19 of 2016 Article 481 and Article 482 (renewal of Permendagri No. 17 of 2007) concerning Technical Guidelines for Management of Regional Property, supervision and control of regional property is carried out to ensure the smooth management of regional property efficiently and effectively, so the function of supervision and control is very important. It is important to ensure the orderly administration of regional property management. Control is an effort or activity to guarantee and direct that the work carried out runs according to the established plan. Meanwhile, supervision is an effort or activity to find out and assess the actual reality regarding the implementation of tasks and/or activities, whether it is carried out by applicable laws and regulations. From these explanations, it can be concluded that asset control and supervision is an effort or activity to direct, assess, and supervise whether asset management activities have been carried out by statutory regulations that have been established by the regional government.

Fixed Asset Optimization

In the Indonesian Dictionary, (Poerwadarminta, 2013)it is explained that optimization is the results achieved by desires, so optimization is achieving results by expectations effectively and efficiently. Another opinion, Winardi (2016) said that optimization is an effort to maximize activities to realize the desired or desired profits. The definition of optimization according to Poerdwadarminta (2013) is the results achieved by desires, so optimization is achieving results according to expectations effectively and efficiently. Based on the opinions mentioned above, it can be said that optimizing asset management in this case is an effort or work process to regulate and control asset management optimally by the expectations and objectives that have been set by statutory regulations.

Management of fixed assets (regional property) is part of regional financial management. Apart from that, regional property is an important element in the implementation of government and services to the community. Therefore, good management of regional property will reflect good regional financial management. Of course, the management of regional property must be carried out properly and correctly.

Based on article PP no. 27 of 2014 regional asset management is not just mere administration, but more advanced thinking in handling regional assets, by increasing efficiency, and effectiveness and creating growing value in managing assets. Meanwhile, according to Minister of Home Affairs Regulation no. 19 of 2016 concerning Technical Guidelines for Management of Regional Property Article 1 Paragraph 28, Management of Regional Property is all activities which include; 1) Needs planning and budgeting, 2) Procurement, 3) Use, Utilization, 4) Security and Maintenance, 5) Assessment, 6) Transfer, 7) Destruction, 8) Elimination, 9) Administration and Development, 10) Supervision and Control.

According to Minister of Home Affairs Regulation Number 19 of 2016, management of regional property is carried out based on the principles: 1) Functional principle, 2) Legal certainty principle, 3) Transparency principle, 4) Efficiency principle, 5) Accountability principle, 6) Value certainty principle. Optimizing asset management is not limited to optimizing the use/utilization of these assets, but also has a wider scope, starting from planning, use/utilization, and security to managing all administrative equipment related to these assets. Soleh and Rochmansjah (2010) explain that:

In optimizing regional asset management, an appropriate strategy is needed, where the strategic targets that must be achieved in regional asset management policies include: (1) The

realization of administrative order regarding regional assets, both regarding land and building inventory, certification of regional assets, write-offs, and sales. regional assets, reporting system for exchange activities, grants; (2) Creating efficiency and effectiveness in the use of regional assets; (3) Securing regional assets; (4) Availability of accurate data/information regarding the amount of regional wealth.

Based on the above definition, it can be concluded that optimizing asset management is a series of regional property management activities carried out by authorized and responsible officials effectively and efficiently in managing goods obtained at the expense of the APBD or originating from other legitimate acquisitions.

Hypothesis

Based on the Decree of the Minister of Home Affairs Number 152 of 2004 concerning Guidelines for Management of Regional Property, a legal audit is also a security measure or control measure, ordering efforts in the physical management of regional goods, administration, and legal action. This security focuses on controlling physical and administrative security so that regional goods can be used/utilized optimally and avoid being taken over or claimed by other parties. Securing immovable property (land and buildings) can be done by fencing, installing ownership signs, and guarding.

According to Siregar (2018), legal audit is a scope of asset management work in the form of an inventory of asset control status, control systems and procedures for asset transfer, identification and finding solutions to legal problems, and strategies for solving various legal problems related to asset control or transfer. Legal problems that are often encountered include weak tenure rights, assets controlled by other parties, unmonitored transfer of assets, and so on. Generally, assets in the regions still have problems with their status and proof of ownership. Not infrequently, this results in assets leaving the hands of local governments. In this case, regional governments should detect and safeguard early the possibilities that will arise if regional assets are not accompanied by clear proof of ownership. Assets with clear ownership status should provide a greater sense of security when using and exploiting them. This research is in line with research conducted by Susi Ardiani (2020) which states that there is a positive and significant influence between legal audits on optimizing the utilization of local government fixed assets. Based on this, the hypothesis that we propose in this research is as follows:

H_1: legal audit affects optimizing fixed assets

Supervision and control activities according to Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property, are carried out on State/regional property controlled by the Property User. Users of state/regional property have the authority and responsibility to carry out guidance supervision and control over the use of state/regional property under their control and the Minister/Institution Head as the user of the goods must create work procedures for supervision and control of regional property. For the scope of the regional government, Regional Heads must create technical work procedures for supervision and control of regional property by referring to Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Management of Regional Property.

Asset Control and Supervision is an activity or action to properly group, control, and supervise regional assets and provide codes so that the function and use as well as the location and area of goods of these assets can be known with certainty. This is related to the process of managing and controlling the recording of goods used in the process of their use, so the Regional Head appoints/reassigns goods administrators to each unit. By remembering organizational principles to achieve effectiveness and efficiency in regional government administration, the management function or authority is delegated to the assistant officials

without reducing the responsibilities of the Regional Head. Thus, the mechanism for managing regional goods is the function of an authorizer (Regional Head), ordinator (Work Unit with authority/task), and Treasurer.

Supervision and control is an issue that is often criticized by regional governments today. One effective means of improving the performance of this aspect is the development of SIMA. Through SIMA, it is guaranteed without the need to worry about weak supervision and control (Siregar, 2018). With SIMA, every handling of an asset is monitored clearly, starting from the scope of handling to who is responsible for handling it. It is hoped that this will minimize KKN (Corruption, Collusion, and Nepotism) within the regional government. This research is in line with research by Nurul Hidayati (2022) which states that there is a positive and significant influence between supervision and control on optimizing the utilization of local government fixed assets. Based on this, the hypothesis that we propose in this research is as follows

H_2: Asset control and supervision influence the optimization of fixed assets

Research Methods

This type of research is quantitative research with a survey method. The survey was conducted on all Papua provincial government employees and using judgment sampling techniques, a sample of 36 respondents was obtained that met the requirements (Sekaran & Boogie, 2021). The research sample data obtained was analyzed using the PLS structural equation modeling (SEM) analysis method which includes; first, testing the measurement model (validity and reliability); second, testing model suitability, and third, hypothesis testing.

Data analysis begins with testing the data validity measurement model by testing *the outer model* of each construct or variable. The *outer loading* value is provided that the value is > 0.7. Data validity testing can also look at the *Convergent validity (AVE) value* and the measurement value must be greater than 0.5 (Solimun et al., 2017). Meanwhile, reliability testing uses *Composite reliability* and *Cronbach's alpha* which is an indicator for measuring constructs based on latent variable coefficients. The measurement instruments for composite reliability values are internal consistency and *Cronbach's alpha*. If the value is > 0.70, so construct has high *reliability (Solimun* et al., 2017). Second, testing *the goodness of fit* model using *the R-squared* value of the *dependent* latent variable. *R-Square* Value > 0 shows the model has a predictive relationship and if the *R-Square value* = 0 shows that the model lacks predictive relationship value. Third, hypothesis testing using *the t-test* on the outside model and *inner models*. Hypothesis statistics for the inner model from the influence of latent variables exogenous against variables Endogenous is $H_0: \beta = 0$ and $H_1: \beta \neq 0$.

Results and Discussion
**Respondent Profile**

The respondents used as samples for this research were the head of the general sub-division, the head of the finance and equipment sub-division, goods administrators and employees in the assets sector of the Papua Province BPKAD as well as functional auditors at the Papua Province Inspectorate, totaling 100 people. The total number of questionnaires distributed was 100 with the questionnaire return rate as shown in Table 1.

Table 1. Questionnaire Return Rate

Description	Amount	Percentage (%)
Distributed questionnaires	**100**	**100**
Unresponded questionnaires	**3**	**3**
Number of questionnaires that meet the requirements	**97**	**97**

Source: SEM-PLS processing results

Table 1. describes the rate of return of questionnaires from research respondents which were distributed directly to each respondent. The number of questionnaires that meet the requirements to be used as a sample is 70. The questionnaires received are processed and evaluated through *outer model testing* which includes *convergent validity*, *discriminant validity,* and *construct reliability*. *Convergent Validity* for the *loading factor value* in this study ranges from 0.6 – 0.7, or the *Average Variance Extracted* (AVE) value is significant from 0.5. *The convergent validity* results are explained in Figure 1 and in detail, the validity and reliability test results are shown in Table 2.
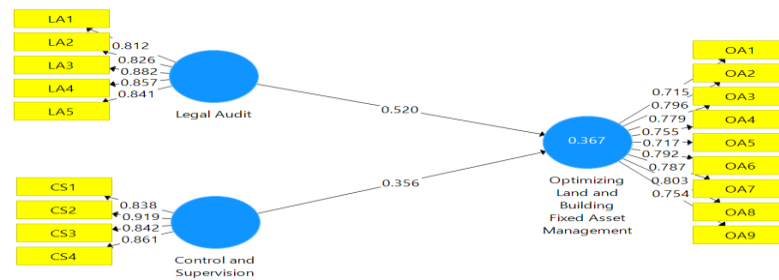
Figure 1. Outer Model Results

Table 2. Reflective Measurement Model Test Results

Variable	Measurement Items	Indicator	*Outer Loading*	*Cronbach's Alpha*	*Composite Reliability*	AVE
Legal Audit	LA1	Inventory of asset ownership status	0.812	0.899	0.925	0.712
	LA2	Asset transfer systems & and procedures	0.826			
	LA3	Identify & and find solutions to legal problems	0.882			
	LA4	Legal problem-solving strategies	0.857			
	LA5	Legal action for violation of rights	0.841			
Asset Control and Supervision	CS1	Results according to plan	0.838	0.893	0.923	0.749
	CS2	Desired result	0.919			
	CS3	Results comply with provisions and policies	0.842			
	CS4	Implementation is proceeding according to plans and objectives	0.861			
Asset Optimization	OA1	Has technical guidelines for asset management	0.715	0.912	0.928	0.588
	OA2	Have an understanding of asset management technical guidelines	0.796			
	OA3	Implement asset technical guidelines	0.779			
	OA4	Procurement based on needs	9,755			
	OA5	Utilization of assets according to objectives	0.717			
	OA6	Beneficiaries of grants for unused assets	0.792			
	OA7	Continuous development of asset governance	0.787			
	OA8	Asset security in the form of labeling	0.803			
	OA9	Asset database maintenance	0.754			

Source: Smart-PLS processing results

Table 3, discriminant validity test results using the *Fornell-Lacker* value shows that the square root value of each variable produces a value that is greater than the correlation value. The square root value of legal audit (0.844), control and supervision (0.865), and optimization of fixed assets (0.767). Because the correlation value between variables compared to the constructed value is lower, it is concluded that the variables studied (legal audit and control and supervision) meet discriminant validity.

Table 3. Discriminant Validity Test Results (*Fornell Lacker*)

	Asset Control and Supervision	Legal Auditing	Optimization Asset
Control and Supervision	0.865		
Legal Audit	-0.082	0.844	
Fixed Asset Optimization	0.313	0.491	0.767

Source: Smart-PLS processing results

Table 4 shows the results of the reliability test using *Cronbach's values Alpha* and *Composite Reliability*. The test results meet the test criteria where the value of each *Cronbach's* Alpha variable is > 0.60, and the value *of Composite Reliability* also has a value above > 0.70. This result means that each variable, namely integrity, work experience, and audit quality has a reliable construct.

Inner model testing *(Structural Model)* using *R-square* for the dependent construct. The inner model test results include the coefficient of determination *(R-square)*, as shown in table 4 below:

Table 4. Coefficient of Determination Results

Variable	R-Square	Adjusted R-Square
Fixed Asset Optimization	0.367	0.353

Source: SEM-PLS processing results

The results of the coefficient of determination test of the influence of legal audit and control and supervision on asset optimization obtained an *R-Square value* of 0.367 and *Adjusted R-Square* 0.353, meaning that optimization of fixed assets can be explained by legal audit and control and supervision of assets by 35.3%. These results illustrate that the quality of the research model which explains the relationship between fixed asset optimization variables and legal audit and control and supervision variables is relatively not strong enough.

Hypothesis testing using a table value of 1.96 with an alpha value of 5%. The criteria for accepting the hypothesis is if the t-statistic value is greater than 1.96 or the probability value is smaller than alpha 5% and vice versa. The results of the hypothesis test are shown in Table 5 and Figure 2.

Table 5. Hypothesis Test Results

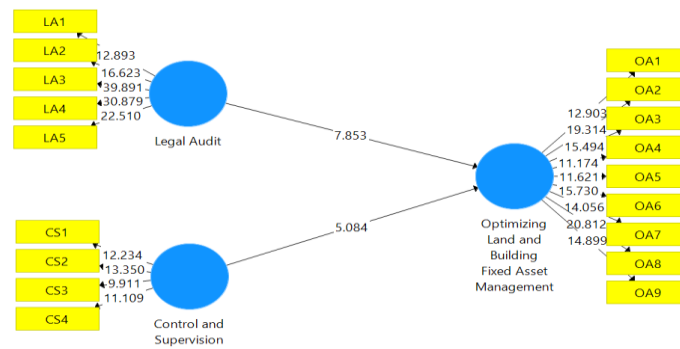| Variable	Original Sample	t-statistics	p-Value
Legal Audit →Asset Optimization	0.520 _	7,853	0.0 00
Asset Control and Supervision→ Fixed Asset Optimization	0.356 _	5,084	0,000 _

Source; SEM-PLS processing results

Figure 2. Regression Test Results

Table 5, Hypothesis test results show probability values The relationship between legal audit and optimization of fixed assets and control and supervision of optimization of fixed assets is shown to be significant. The t-statistic value of these two relationships is more than the t-table value of 1.96. Therefore, testing the hypothesis of the influence of legal audit and control and supervision on the optimization of fixed assets is significant. Meanwhile, the ability of these two variables to explain the fixed asset optimization variable is 35.3%. This means that there are still other variables that can explain the fixed asset optimization variable. Optimization of fixed assets can still be done with other variables outside this research model.

Conclusion

This study tests and analyzes the influence of legal audit, control, and supervision on the optimization of fixed assets. This study used a research sample of 97 employees as respondents. The results state that the optimization of fixed assets is influenced by legal audit and asset control and supervision. Meanwhile, The magnitude of the influence value shown by these two variables is 35.3 %. Legal audits and supervision and control carried out in regional apparatus organizations within the scope of the Papua Provincial government can encourage the optimization of fixed assets owned. Therefore, the Papua provincial government always needs to maintain consistent supervision over existing assets and their legality.

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