

## **The Determinant of Optimization Management For Fixed Assets Village In East Lombok Regency**

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**Abstract:** The growth of decentralization is due to the development that is completely uncontrollable by the central government, thus making the central government give authority or autonomy to local governments to control and plan on regional development. This research used by explanatory research and to be conducted on villages covered by the Regional Government of East Lombok Regency in December 2017. The results of this study are expected to provide information for financial managers and owners of village assets / assets of all village governments. So, it can be used as material in thinking in taking strategic steps in improving asset management to be more effective, efficient, transparent, and accountable. The village government can also take on firm steps for apparatus that violate the rules and commit fraud to fixed assets village.

**Keywords:** optimization management, fixed assets village, Lombok

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### **INTRODUCTION**

Starting from the publication of Law no. 22 of 1999 on local government as amended by Law no. 32 of 2004 led to a system of government from centralized decentralization. Decentralization divides power from the central government to local governments that are part of the decentralization. The growth of decentralization is due to the development that is completely uncontrollable by the central government, thus making the central government give authority or autonomy to control a local governments and plan for regional development. Decentralization is includes not only regional development, but also governance and all matters pertaining to the area.

The impact of decentralization has caused by regional autonomy to grow due to several demands from various parties to change the existing system of government. Then, it became one caused by the emergence of Government Regulation No. 43 of 2014 on the Implementation of Act 6 of 2014 on the village. The emergence of this act reinforces the village autonomy previously owned by the village. Village autonomy which means also the legal power of a village to be able to perform some legal action in accordance with applicable law. In legal actions owned by the village, one of them is owning property or own assets.

Assets are resources that will bring future economic benefits gained or controlled by a particular entity as a result of past transactions or events (Kieso et al., 2012: 216). The village assets in question are fixed assets owned by the village covering land, equipment, and machinery, buildings, roads, irrigation, and networks, other fixed assets and construction in progress. All of the assets owned by the village government are an important resource for the government in order to support the role and function of the village government as a public service provider to the community, so that the village government needs to optimize the asset management adequately and accurately.

Optimization can be interpreted as an attempt to make something that is not optimal to be optimal, optimum word alone means to produce the best (Enchols (1978) in Hassan Shadily (2003) .The assets utilized by optimally can generate cash that can increase the original income of the village. According to Siregar (2004), asset management is a process of planning, procurement, management and maintenance, to the elimination of a resource owned by individuals or organizations effectively and efficiently in order to achieve the goals of individuals or organizations.

The problem of village assets in general is due to the condition of assets of various types and characteristics, so that the village government as a asset management village entity must be able to understand and manage optimally the various potential assets owned, especially its fixed assets. Based on data of Annual Work Program Annualization Report (LRPKPT) in 2016 and results of audit and monitoring follow-up examination Inspectorate of East Lombok Regency in 2016 found findings of administrative weaknesses to the management of village assets as many as 462 findings.

Based on research conducted by Klau (2009) revealed that asset inventory is able to give a significant influence on optimization of asset management, the result of this research also supported by result of research conducted by Widayanti (2010), Syahputra (2011), Muhammad (2012), Syukri et al., (2015), Nurdiana (2015), Asman (2015) and Permatasari (2016). In contrast, research conducted by Antoh (2012) found different results, where the asset inventory was not able to give a significant effect on the optimization of fixed assets. This condition is the meaning of the signaling theory explains that the village government can reduce the information asymmetry through the output of asset reports with asset inventory. So, as to facilitate more transparent on asset management village by providing open and honest asset information to the community. The right to know openly and thoroughly the accountability of the village government in the asset management village and their compliance with applicable regulations.

## **THEORITICAL FRAMEWORK**

### **Stewardship Theory**

The stewardship theory explains the situation in which management is not motivated by the attainment of their individual goals, but it aimed at the main outcome objectives for the achievement of organizational goals. Stewardship Theory is designed for researchers to examine situations in which executives in the company as servants can be motivated to act in the best possible way with their principals (Donaldson and Davis 1991). Stewardship theory assumes that human beings are essentially capable of acting responsibly, reliably, with high integrity, and honesty. This theory views management as a party capable of implementing the best actions aimed at meeting the needs of stakeholders. The concept of this theory is based on the principle of trust in the party given authority, where management in an organization is reflected as a good steward who carry out the task given by his boss in full responsibility.

### **Signaling Theory**

By providing a signal, the sender (owner of the information) seeks to provide relevant information utilized by the recipient (Spence, 1973). The recipient will adjust a behavior according to his understanding of the signal. The signaling principle meant by Spence teaches us that every action contains information. In signaling theory, the government mandated by the community wishes to show good signals with the aim of establishing cooperation between the government and the community, where the community is required to be able to support government activities that basically all activities and government activities are prioritized for the welfare of the community.

### **Compliance Theory**

The theory of compliance is an innovative approach to organizational structure and is classified by the type of power that they use to direct the behavior of their members and the type of members' involvement (Etzioni, 1997). Etzioni identifies for three types of organizational powers: coercive power, power utilization, and normative power. This theory provides an overview of the relationship played between leaders with subordinates or subordinates in the administration or organization. According to the theory of obedience, the leader is the boss and the ruler over subordinates in carrying out the task. The theory of compliance explains for three forces used by his superiors to ensure subordinates perform tasks as directed (Etzioni, 1997).

### **Competence Apparatus**

Megalia (2011) states that the competence and productivity of civil servants is still low, and behavior is highly rule-driven, paternalistic, and less professional. The human resources of the village government, usually called by the village apparatus, must have adequate quality, so that they can perform their duties and functions properly. Related to the quality or ability of human resources as proposed by Robbins (2008: 52) and Isaac (2002: 5).

### **Leadership Commitment**

The theory that underlies commitment is the theory of obedience. Organizational commitment has been introduced by Etzioni (1961), which has become increasingly popular since 1977 after being discussed by Staw and Salancik, who proposed two forms of commitment: attitudinal commitment and behavioral commitment. Behavioral commitment is a state in which an individual considers extent to his personal values and objectives are in accordance with the organization's values and objectives, and the extent of his desire to maintain membership within the organization. Behavioral commitment is based on the extent to employees determine the decision to be tied to the organization in the event of a loss if they decide to do alternatives outside of their current job.

### **Inventory of Assets**

An asset inventory is a series of activities for collecting, recording, reporting the results of asset inventory, and documenting them, either tangible assets or intangible assets at any given time. According to Sugiyama

(2013: 173) an asset inventory is an activity to perform data collection, recording and reporting of State or Regional Property Listing. Inventory of assets is to obtain data of all assets owned, controlled by a company organization or government agencies. All assets need to be inventoried either based on their own expense (investments), grants or from other means Sugiyama (2013: 173).

### **The Role of Government Inter Administration Supervisor (APIP)**

In Permenpan no. PER / 05 / M.PAN / 03/2008, Definition of Government Internal Supervisory Apparatus (APIP) is government institution having main duty and supervisory function, and consist of: The Financial and Development Supervisory Board (BPKP) responsible to the President; Inspectorate General (Iitjen) or Main Inspektorat (Ittama) is the Inspectorate responsible to the Minister / Head of Government Institution, Non Government (LPND); Provincial Government Inspectorate who is responsible to the Governor and Inspectorate of Regency / Municipal Government responsible to Regent / Mayor.

### **Optimization of Fixed Assets Management**

Optimizing asset management is an effort in the asset management process to achieve the effectiveness and efficiency of asset management (Permendagri No. 1 Year 2016). Management of local assets is regulated in Permendagri No.1 / 2016, The scope of asset management are includes: (1) planning of needs and budgeting, (2) procurement, (3) use, (4) utilization, (5) security and maintenance, (6) assessment, (7) removal, (8) alienation, (9) administration, and (10) coaching, supervision and control. Asset management village aims to improve the welfare of rural communities and increase to revenuesvillage. Asset management village is one way for villages to be able to undertake a development. Good management certainly uses the guidelines in its management. Not infrequently found problems in the management of the village asset. A village asset would be very useful if it is managed by the village government.

## **METHODOLOGY**

### **Types of research**

The type of this research used by explanatory. Explanatory research aims to explain the nature and relationship between one or more symptoms or variables bound to one or more independent variables (Wiyono 2011: 52). The reason for using this type of explanation research is to test the proposed hypothesis in order to explain the correlation relationship of exogenous variables such as apparatus competence, leadership commitment, asset inventory, and APIP role to endogenous variable that is optimization of fixed asset managementvillage.

### **Location and Time of Study**

This research is planned to be conducted on villages covered by the Regional Government of East Lombok Regency in December 2017. The reasons for the location selection due to the fixed assets management village in East Lombok Regency are still weak or not optimal yet. So, that steps to improve the fixed assets management village are transparent and accountable that ultimately can improve the welfare of the community (Inspectorate of Lotim Regency, 2016).

The measure of the number of respondents is calculated based on the Slovin formula in Asman (2015), where the number of samples is determined based on the estimation of population proportion which can be calculated as follows:

Based on the calculation of the Slovin formula the number of samples to be taken for this study was 82 questionnaires. Sampling technique used in this research is non probability sampling technique. The data of asset findings from LHP Inspectorate of East Lombok in 2016 with the number of villages sampled in this study were 41 villages in East Lombok consisting of: Village Head 41 and Village Assets Manager 41.

$$n = \frac{N}{1 + N(e)^2}$$

Sources:

$$n = \frac{478}{1 + 478(0,1)^2}$$

N = population size

n = sample size

e = error (10% or 0,1)

$$n = 82$$

**RESULTS**

The questionnaires are distributed by 82 questionnaires such as 67 male respondents and 15 female respondents with the majority of respondents aged from 36-45 years. The majority of respondents have secondary school on level education and the majority of respondents are in the range of 1-5 years. For the analysis of respondent descriptions, the authors used by descriptive statistical analysis with the results of the analysis below:

Variable	N	Min	Max	Mean
Competence Apparatus	82	1.8	5	3,8
Leadership Commitment	82	2.0	5	4,3
Inventory of Assets	82	2.0	5	4,1
Role of APIP	82	2.0	5	4,3
Optimization of Asset Management	82	3.0	5	4,3

That the majority of respondents stated that apparatus competence included in the good category that is the average value of 3.8. Judging from the leadership commitment variable, the majority of respondents stated that the leadership commitment in optimizing the fixed assetsmanagement village included in the category of very good, with an average value of 4.3. The average value of the asset inventory of 4.1 shows that asset inventory variables in optimizing the fixed assets management village are included in either category. Viewed from the APIP role variables, the majority stated that APIP's role in optimizing the fixed assets management village is came in very good category with an average value of 4.3. While, the optimization of asset management variables has an average value of 4.3, which indicates that the majority of respondents stated that the optimization of asset management is categorized very well.

**Table 2.R - Square**

No	Variables	R – Squares	Noted
1	KA, KP, IA, PA OPA	0.586	Moderate

Sources: Primary data processed, 2017

From table 2 shows that 58.6 percent or included in moderate category means the construct of variable asset management optimization (OPA) can be explained by the constructs of KA, KP, IA and PA variables of 58.6 percent or included in moderate category. While, the remaining of 41.4 percent (100 percent -58.6 percent) for OPA (asset management optimization)variables are explained by other variables outside of this study.

VARIABLE	Original Sample (O)	T - Statistics	T - Tabel	P Values	Results	Note
KA -> OPA	0.076	0.979	> 1.64	0.164	Not Significant	H1 Rejected
KP -> OPA	0.163	1.169	> 1.64	0.121	Not Significant	H2 Rejected
IA -> OPA	0.353	2.384	> 1.64	0.009	Significant	H3 Accepted
PA -> OPA	0.337	2.389	> 1.64	0.009	Signifikan	H4 Accepted

Table 3 shows that the path coefficient is used to measure hypothetical support. If the t-statistics value is higher than the indigo t-table, then the hypothesis is supported. For a 95% confidence level (alpha 5 percent) then the t-table value for the one-tailed hypothesis is  $\geq 1.64$ .

Based on table 3 can be analyzed hypothesis test research where in the hypothesis proposed as much as 4, such as:

The first hypothesis states that the competence variable of the apparatus (KA) has a coefficient path (original sample) of 0.076 with a positive direction towards optimization of fixed asset management (OPA). The relationship between the variables in Table 3 shows that the KA testing with OPA has a t-statistic value of 0.979,

which is smaller than the t-table value of 1.64. Value P value of 0.164 greater than alpha 0.05 (5%) means that the relationship between these variables is not significant. Thus, it can be concluded that the variable apparatus competence (KA) has a positive effect is not significant to optimize the fixed assets management (OPA), meaning the first hypothesis is rejected.

The second hypothesis states that the leadership commitment variable (KP) has a coefficient of the path (original sample) of 0.163 with a positive direction toward optimization of fixed asset management (OPA). The relationship between the variables in Table 3 shows that KP testing with OPA has a t-statistic value of 1.169, which is smaller than the t-table value of 1.64. Value P value of 0.121 greater than alpha 0.05 (5%) means that the relationship between these variables is not significant. Thus, it can be concluded that the variable apparatus competence (KP) has a positive effect is not significant to optimization of fixed asset management (OPA), meaning that the second hypothesis is rejected.

The third hypothesis states that the asset inventory (IA) variable has a path coefficient (original sample) of 0.353 with a positive direction toward optimizing the fixed assets management (OPA). The relationship between the variables in Table 3 shows that the IA test with OPA has a t-statistic value of 2.384, which is greater than the t-table value of 1.64. P value value of 0.009 smaller than alpha 0.05 (5%) means that the relationship between variables is significant. Thus, it can be concluded that the asset inventory (IA) has a significant positive effect on the optimization of fixed asset management (OPA), meaning that the third hypothesis accepted.

The fourth hypothesis states that the APIP (PA) role variable has the original path coefficient of 0.337 with the positive direction toward the optimization of fixed asset management (OPA). The relationship between the variables in Table 3 shows that PA testing with OPA (fixed asset management) has a t-statistic value of 2.389, which is greater than the t-table value of 1.64. P value value of 0.009 smaller than alpha 0.05 (5%) means that the relationship between variables is significant. Thus, it can be concluded that the role of APIP (PA) has a significant positive effect on the optimization of fixed asset management (OPA), meaning that the fourth hypothesis is accepted.

## CONCLUSION

The purpose of this study is to explore the determinants of optimizing the management of village fixed assets in East Lombok. The several factors are the apparatus competence, leadership commitment, asset inventory, and role of Government Internal Supervisory Apparatus (APIP). Based on the results of these studies, it can be concluded as follows:

Apparatus competence has no significant positive effect on the optimization of fixed asset management village means that low apparatus competence has bad influence to optimize fixed asset management. Leadership commitment has no significant positive effect on the optimization of fixed asset management village. It means that low commitment of leadership has bad influence to optimize fixed asset management. Inventory assets have a positive and significant impact on the optimization of fixed asset management village means that the asset inventory has a strong influence on the optimization of the fixed assets management. The inventory of village assets, the optimization of the fixed assets management can be realized. The role of the Government Internal Supervisory Apparatus (APIP) has a positive and significant effect on the optimization of fixed asset management village, meaning that the role of the Government Internal Supervisory Apparatus (APIP) is needed to assist the fixed asset management village to be carried out optimally through the supervision of APIP.

## Limitations of Research

This research has been conducted on several factors that determine the optimization of fixed asset management. However, there are still some limitations in this study, where this limitation is expected to be an input for further researchers especially on optimizing the fixed assets management. The limitations in this study are as follows:

This study is 5 variables to measure the level of optimization for fixed asset management, thus less exploring other factors that affect to the optimization of fixed asset management; There are still variables have a positive, but not significant impact on the optimization of fixed asset management village, the apparatus competence, and the commitment of the leader. When, it viewed from the analysis of respondents' answers variable has a high enough response by respondents, but the indicators used are still limited. So, do not get the maximum results of these variables; The sample of this study is still limited to the village asset manager, so that the information obtained is only limited to the perception of the village apparatus that plays a role in the fixed assets management village; This study only explores the management of fixed assets village, while there are other sources of village assets available to the village government.

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