



The Effect of Fixed Asset Administration and Organizational Commitment on The Quality Of SKPD Financial Statements In The Regional Government of West Bandung Regency

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ABSTRAK

Informasi dalam laporan keuangan sangatlah penting agar kebijakan dapat tepat sasaran. Laporan keuangan harus memberikan manfaat bagi seluruh pemangku kepentingan. Namun hasil pemeriksaan BPK menunjukkan laporan keuangan tersebut masih memuat informasi yang tidak relevan. Hal ini terkait dengan data keanggotaan Asuransi Kesehatan Nasional yang tidak dapat diverifikasi. Akibatnya, realisasi nilai belanja perlu didukung dengan data yang valid sehingga mengakibatkan pembayaran belanja menjadi berlebihan. Oleh karena itu penelitian ini bertujuan untuk menganalisis pengaruh penatausahaan aset tetap dan komitmen organisasi terhadap kualitas laporan keuangan Satuan Kerja Perangkat Daerah (SKPD) di lingkungan Pemerintah Daerah Kabupaten Bandung Barat. Metode penelitian yang digunakan merupakan metode verifikasi yang bertujuan untuk menguji keabsahan pada hipotesis yang diajukan melalui pengumpulan data lapangan. Subyek penelitian ini adalah pengaruh Penatausahaan Aset Tetap Daerah (X1) dan Komitmen Organisasi (X2) terhadap Kualitas Laporan Keuangan SKPD pada Pemerintah Daerah Kabupaten Bandung Barat. (Y). Penelitian ini melibatkan 94 responden dari 47 SKPD. Analisis data dilakukan dengan uji validitas, reliabilitas, dan regresi linier menggunakan software SPSS versi 16. Hasil penelitian menunjukkan bahwa analisis regresi menunjukkan terdapat pengaruh penatausahaan aset tetap dan komitmen organisasi terhadap kualitas laporan keuangan SKPD. Oleh karena itu, dapat diartikan bahwa secara keseluruhan enatausahaan aset tetap yang baik dan komitmen organisasi yang tinggi merupakan faktor kunci dalam meningkatkan kualitas laporan keuangan SKPD pada Pemerintah Daerah.

ABSTRACT

Financial statement contained important information that allowed for accurate policy implementation. Financial statement must benefit all stakeholders. However, BPK's review found that the financial statement still contained irrelevant information. This was related to unverified National Health Insurance member data. Therefore, realizing the value of spending must be supported by reliable data, leading to overspending. Accordingly, the purpose of this study was to examine the effect of fixed asset administration and organizational commitment on the quality of Regional Facilities Working Unit (SKPD) financial statement in the Regional Government of West Bandung Regency. The verification method was used in the study to assess the validity of the hypothesis made through the collection of field data. The purpose of this study was to determine the effect of fixed asset administration (X1) and organizational commitment (X2) on the quality of SKPD Financial Statements in The Regional Government of West Bandung Regency (Y). The survey included 94 respondents of 47 SKPD from the Regional Equipment Working Unit (SKPD). SPSS version 16 software was used to perform data analysis, including validity, reliability, and linear regression. The results showed that the regression analysis demonstrated the effect of fixed asset administration and organizational commitment on the quality of SKPD Financial Statements in The Regional Government of West Bandung Regency. Overall, good fixed asset administration and high organizational commitment were important aspects to improve the quality of SKPD financial statements in the Regional Governments of West Bandung Regency.

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1. INTRODUCTION

The Regional government financial statement provides useful information to authorities, communities, citizen representatives, supervisory authorities, inspection agencies and other parties involved in the financing, investment and loan. The dissemination of this information is aimed at assessing responsibility and making social, economic and political decisions. According to Government Regulation No. 71 of 2010 on Government Accounting Standards, the qualitative characteristics of financial statements include relevance, reliability, comparability and understandability. These requirements are necessary to achieve their goals (Elsye, 2016). The financial statement has evolved and become increasingly complex over time. The need for more specific data and more frequent reporting must be met. This is due to the unpredictability of regulations and standards. Therefore, it is essential to improve data quality and cross-functional integration (Holland, 1999; Sahi et al., 2022).

Financial statement can be useful if the information is as complete and up-to-date as possible. Additionally, financial statement must contain reliable information that can be verified and produce consistent results when performed multiple times by different parties. Financial statement, including government financial statement, must follow certain principles to ensure the information is relevant, reliable, comparable and easy to understand. Government financial statement plays an important role in supporting anti-corruption programs, especially in regional fixed asset administration. Differences in fixed asset administration can lead to abuse and loss of state finances (KPK, 2023).

Government Regulation No. 12 of 2019 requires government financial statement to be submitted to the Board of Audit (BPK) for review and opinion. Minister of Finance Sri Mulyani noted at the 2022 National Working Meeting on Government Accounting and Financial statement that BPK's statement refers not only to the audit findings report but also to benefits of APBN and APBD budgets. The government wants to see a strong spirit and commitment to increased accountability for better state financial management. Good financial management will encourage Indonesia to recover quickly and come back strong to achieve its national goals (Puspasari, 2022).

According to Corruption Eradication Commission (KPK) Deputy Pahala Nainggolan, Unqualified Audit Opinion (WTP) is a measure of prestige at the ministerial and institutional levels. Because those opinions have no impact on this level money. However, in the case of regional governments, CEC decisions are used to determine Incentive Regional Fund. The concentration of sectors undertaken for improvement is considered to be inappropriate in response to BPK's opinion (Subarkah, 2022). The Audit Board of The Republic of Indonesia (BPK RI) also offers recommendations to improve financial quality. The results show deficiencies in financial management, especially related to financial statements that are managed, recorded, or presented inadequately (Suripto & Supriyanto, 2021). Regarding the fixed asset administration which is still a new finding and there are recommendations on the previous year's findings that have not yet been completed, the follow-up is related to irregularities in the implementation of fixed asset administration (BPK RI, 2023).

To facilitate monitoring of the BPK findings, an action plan should be developed for the BPK findings and recommendations, along with the formation of a team to implement them immediately. WTP gave its opinion to the Bandung West Regency regional government. However, BPK's review results show that financial statements continue to contain irrelevant information, such as inventory values that must be fully disclosed and inconsistencies in reporting submissions. accountability for funding expenditures at various SKPDs. Additionally, financial documents covering the implementation of contributory support costs for members of the National Health Insurance scheme (JKN) should contain verifiable information. This is linked to unverified participation data. Therefore, the value of the costs incurred must be supported by valid data, resulting in exorbitant costs (BPK RI Perwakilan Provinsi Jawa Barat, 2022)

According to the audit report of the Audit Committee of the Republic of Indonesia on the financial statements of the West Bandung Regional Government in 2021, the findings are still related to the administration of fixed asset. Some examples include fixed asset administration originating from ministerial grants not supported by transfer memoranda, inadequate fixed asset administration of equipment and machinery, and fixed asset inventory. This makes inventory records unreliable, leading to underutilization of unrecorded asset Yusuf (2013) argues that regional balance sheets, which are part of the financial statements, will be complete and trustworthy if the documents of ownership, business, and physical assets in the inventory book are in order.

The different parties involved in decision making determine good or bad financial statement information. Strengthening cooperation and coordination of actions described and monitored in action plans supported by all SKPDs is a strategy to improve the quality of financial statement of regional governments (Warnoto, 2022). More than just passive loyalty, commitment also includes an active relationship and a desire to have a significant effect on the organization (Mowday, 1987; Silviana, 2012). The Regency of West Bandung also called on all apparatuses and stakeholders in the region to cooperate to

maintain the position on CAP and improve the quality of financial statement of the regional government (LKPD) (Diskominfo, 2023). As part of the West Bandung Regency Government's commitment to establish a transparent, clean and accountable government, the special financial statement notes provided by BPK will soon be corrected (Haryanto, 2022).

As for the results of the previous study conducted by Poae et al. (2017), the results show that financial statement quality is influenced by asset management. If the administrative process is carried out correctly, readers of financial information will always be able to trust the process. Coenraad & Rahmawati (2020) and (Silvi Fitria et al., 2022) show that the results of this study indicate that good fixed asset management will improve the quality of financial statement and also provide a strong basis for decision making. In contrast, Amaliah et al. (2019) study show that fixed asset administration only creates better LKPD.

Furthermore, different findings were obtained from the results of Organizational Commitment. The research of Fakhri & Yudianto (2018) show that each individual's organizational commitment will lead to a strong self motivation for prepare financial statements. If they commit then the goals of the organization are achievable. The study of Widari & Sutrisno, (2017) found that Organizational Commitment affects the Quality of Financial Statements, with Agung & Gayatri (2018) research showing that higher commitment from all parties involved in regional government financial management has an impact on the quality of financial statements. Purba et al. (2021) showed differences in research results by saying that organizational commitment does not affect the quality of financial statements.

The Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020 Regulation concerning Technical Guidelines for Regional Financial Management is the reason for the researcher's current research, as it is required to be implemented directly in the 2021 fiscal year (Kementerian Dalam Negeri, 2020). A lot of socialization and improvement is needed, especially in the implementation of the e-government system for governance Regional financial management, monitored by the Systematic Government Information System (SIPD) application is integrated into a data set that still needs improvement. Therefore, based on the above explanation, the researchers wish to study the effect of fixed asset administration and organizational commitment on the quality of SKPD financial statements in the Regional Government of West Bandung Regency.

Stakeholder theory holds that value must be created by the company for all stakeholders. Stakeholders can be in the form of organizations or individuals who can influence or be affected by an organization. (Freeman et al., 2004; Younas, 2022). For a business to remain sustainable, it needs the support of its stakeholders, and to do that, it must actively seek that support. Social disclosure is considered part of this dialogue between the company and its stakeholders (Ghozali, 2020; Gray et al., 1995).

Achievements used as strategic goals in asset management include achieving an orderly structure of state/regional assets, efficient and effective asset utilization, good security, and availability accurate information about property value or condition (Kurniati et al., 2017; Sukmadilaga et al., 2015). Asset inventories are often unorganized, making it difficult for local authorities to accurately determine the value of assets and creating administrative and legal insecurity. It can also lead to failure to optimize idle assets and misuse of assets that are not properly inventoried, causing them to be used improperly and possibly causing losses to the state (Widyaningsih, 2022).

Regional asset administration determines the validity of information in financial statements. If information is presented inappropriately, it becomes less reliable for decision making and may mislead users of financial statements (Mahmudi, 2009). Organizational commitment demonstrates a deep commitment to and support of the principles and objectives that the organization seeks to achieve (Mowday & Steers, 1979; R. Yusuf & Syarif, 2017).

The Effect of Fixed Asset Administration on The Quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

Fixed asset administration and reporting is essential for the fairness of financial statement. In addition to accounting and reporting issues, inventory issues have not been fully implemented to ensure that all recorded assets are known in terms of their physical location, an assessment has not been performed, and not all asset reporting is incomplete. As a result, the value of fixed asset as the largest component of assets on the balance sheet is not considered fair (Suwanda, 2013). Fixed asset administration is measured through bookkeeping, inventory and reporting based on Minister of Home Affairs regulation number 19 of 2016 (Kementerian Dalam Negeri, 2016)

The lack of integrated data will make it extremely difficult for Regional Governments to create a balance sheet that stakeholders can rely on. This trust includes the correctness of the asset's location/address, the number of assets, the asset's user, asset specifications, and asset value. If the level of

trust in the asset is very low, it will be difficult to believe that the level of trust in the balance sheet is reasonable (M. Yusuf, 2013).

H_{a1}: Fixed Asset administration Effect The Quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

The Effect of Organizational Commitment on The Quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

According to Steers and Potter (1983) in Sopiah (2008), a form of commitment that emerges is not only passive loyalty but also an active relationship with the work organization with the goal of providing all efforts for the organization's success. Organizational Commitment is measured through affective, sustainability, and normative commitments (Busro, 2018; Meyer & Allen, 1997).

A strong financial management organization must rely on competent and dedicated human resources within the company. Financial transaction management must produce complete, accurate and timely reporting and information as a basis for decision-making by various interested parties and as a means of complying with applicable regulations (Bayangkara, 2015).

H_{a2}: Organizational Commitment Effect the quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

2. METHOD

This study applies descriptive verifiability. Nazir (2017) states that the verification method aims to test the causality relationship between variables using statistical calculations that shows whether the hypothesis is accepted or rejected. The verification method seeks to test the theory's validity applied through data collection in the field. Fixed Asset Administration (X1) and Organizational Commitment (X2) on the Quality of SKPD Financial Statements in the Regional Government of West Bandung Regency (Y) is the subject of verification research. The survey included 94 respondents of 47 SKPD of the West Bandung Regency Regional Government. However, to analyze the analysis, researchers used validity, reliability, and linear regression using SPSS version 16 software.

3. RESULT AND CONCLUSION

Result

Table 1. Realiability Test Result

Variabel	Cronbach's Alpha	N of Items	Information
Fixed Asset Administration	0,973	30	Reliable
Organizational Commitment	0,932	12	Reliable
Quality of SKPD Financial Statements	0,958	18	Reliable

Based on the table above, it can be known that the highest value among the variables of Fixed asset Administration, organizational commitment and financial statement quality of SKPD has been statistically tested with the Cronbach's alpha coefficient value. A variable is considered reliable (acceptable) because the Cronbach's alpha coefficient is greater than 0.70.

Table 2. Linearity Test Result

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	2,116	1,742			1,214	0,228
Fixed Asset Administration	0,312	0,043	0,527		7,309	0,000
Organizational Commitment	0,679	0.106	0,461		6,402	0,000

a. Dependent Variable: Quality of SKPD Financial Statements (Y)

The effect of each independent variable on the dependent variable is partially described as follows, based on the output table of SPSS Coefficients above, Sig with a significance score criterion of $\alpha = 0.05$ (5%). Since the Variable Fixed Asset Administration (X1) is $0.00 < 0.05$, it can be said that the Quality of the SKPD Financial Statements (Y) is influenced by Fixed Asset Administration (X1), as evidenced by the acceptance

of H_{a1} . Given that the variable Organizational Commitment (X2) is $0.00 < 0.05$ and that H_{a2} is accepted, it can be said that Organizational Commitment (X2) influences the quality of the SKPD Financial Statements (Y).

Discussion

The Effect of Fixed Asset Administration on The Quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

Based on the above analysis, the result show that Fixed Asset Administration has a positive and significant effect on the Quality of SKPD Financial Statements in The Regional Government of West Bandung regency. Good fixed asset administration involves effectively managing and controlling fixed asset owned by SKPD. Fixed asset include property, land, buildings, equipment and other facilities used to support SKPD's operational activities. Good management includes maintaining accurate records, adequate internal controls and regular care and maintenance of these assets. Therefore, well-recorded information about fixed asset can provide a solid basis for preparing accurate and reliable financial statements. If the administrative process is carried out correctly, readers of financial information will always be able to trust the process. It's similar with previous research that show good fixed asset administration is an important factor ensuring the reliability and accuracy of financial statements (Poe et al., 2017; Silvi Fitria et al., 2022). If the administrative process is carried out correctly, readers of financial information will always be able to trust the process (Coenraad & Rahmawati, 2020).

Although the research of the study shows the effect of fixed asset administration on the quality of SKPD financial statements, BPK's inspection results still point out some suboptimal factors in the financial management fixed asset Administration process. This is evidenced by the fact that there are still conclusions about BPK's recommendations related to fixed asset Administration that are still new and that there are conclusions about previous year's conclusions that have not been completed in supervision related to fixed assets. Some of them are BPK's recommendations for commodity managers to be more careful in fulfilling their obligations and responsibilities in the fixed asset Administration process. (BPK RI, 2023).

In the fixed asset administration, the inventory stage where this stage has not been fully carried out by the West Bandung Regency Government. Inventory can present lost assets that have the potential to become regional losses and can present idle assets that have the potential to increase Regional Original Income (PAD) if utilized. In line with Kurniati et al. (2017) and Widyaningsih (2022), inventory can also present assets that can no longer be utilized, these assets must be categorized into severely damaged assets and must be removed from the list of fixed assets values, so that the depreciation value of fixed assets presented in the financial statements is in accordance with fixed assets that can still be utilized so that the depreciation value in the financial statements is in accordance with the value of these fixed assets.

The Effect of Organizational Commitment on The Quality of SKPD Financial Statements in The Regional Government of West Bandung Regency

The result show that Organizational Commitment has a positive and significant effect on the Quality of SKPD Financial Statements in The Regional Government of West Bandung regency. Organizational commitment also plays an important role in influencing the quality of SKPD's financial reporting. Organizational commitment is the agreement or attachment of individuals to the organization in which individuals feel responsible for the success and achievement of organizational goals. In the context of SKPD financial statements, the company's commitments include emotional, sustainable, and normative commitments. Affective commitment refers to an individual's feelings towards the organization, where they have a strong emotional attachment to SKPD. Affective commitment will encourage individuals to expend effort to produce high-quality financial reports because they care about their organization and have positive feelings toward it.

Meyer et al., (1993) discuss normative commitment as the attitude of employees to join their organization because they feel obligated to do so (Bailey et al., 2016). When employees of regional government organizations have positive relationships and high levels of commitment to the organization, they tend to be more dedicated, responsible, and quality-oriented in their work, which can affect the state's preparation process, including data collection and analysis. and accurate reporting. Equally important in the organization's commitment is its sense of responsibility for the conclusions of the Supreme Audit Office and the conduct of its supervision. The monitoring carried out by the staff of each regional apparatus and headed by the regional head can determine the quality of financial statements and the opinion of the Supreme Audit Agency the following year.

The result is similar with previous research that show Organizational Commitment affects the Quality of Financial Statements (Agung & Gayatri, 2018; Widari & Sutrisno, 2017). Sustained engagement refers to an individual's desire to stay in the organization and contribute positively to the organization. People who are highly committed to sustainable development will pay attention to their obligations and

responsibilities by preparing financial reports carefully and professionally. They will see financial statements as an important tool in maintaining the continuity and success of the organization. Meanwhile, normative commitment is based on normative pressures internalized by individuals. Normative commitment encourages individuals to act by the values and norms that exist in the organization. Similar with Fakhri & Yudianto, (2018) show that each individual's organizational commitment will lead to a strong self motivation. In this case, normative commitment will motivate SKPD members to prepare financial statements with integrity, transparency, and high accountability. existence of organizational commitment of each individual will lead to a strong selfmotivation in doing something. Other obstacles in making these financial statements are related to human resources who think that what they do it does not affect anything, but if they commit then the goals of the organization can be achieved.

In the context of The Regional Government of West Bandung Regency has a strong commitment to maintaining financial transparency that is accessible to the public. This commitment encourages SKPD members to be responsible for preparing financial reports according to high standards. A high level of commitment to the organization also creates an environment in which SKPD members feel responsible for the quality of financial reporting. They still use the accounting subsection at Badan Keuangan dan Aset Daerah (BKAD) as a general basis to complete the report. Although they still actively prepare their data, but they still need BKAD for finished compiling their Financial Statement. It would be preferable if SKPD could also prepare their own financial statemnet clearly and had human resources with the appropriate educational background. and/or given sufficient training in carrying out the entire process of preparing SKPD financial statements.

However, improving the quality of SKPD financial statements depends on more than just the arrangement of fixed asset administration and organizational commitment. Other factors, such as policies, systems, and procedures implemented and the competence of human resources involved in the financial statement process, also play an important role. The synergy between these factors is needed to achieve optimal financial statement quality.

4. CONCLUSION

Based on the above analysis and explanation, the regression analysis results show that there is an impact between fixed asset Administration on the quality of SKPD financial statements and the organization's commitment to the quality of SKPD financial statements on The Government Regional of West Bandung regency. Therefore, it can be understood as a whole that good arrangement of fixed asset administration and high organizational commitment are one of the key factors to improve the quality of financial reporting of SKPD in West Bandung Regency Regional Government. With the right administration, fixed assets information can be recorded accurately and become a solid basis for reliable financial reporting. At the same time, high commitment to the organization will create an environment in which SKPD members feel responsible and actively participate in preparing quality financial statements.

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