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**THE IMPACT OF ADMINISTRATION, RECORDING, MAINTENANCE,
AND TRANSFER OF STATE-OWNED GOODS ON FINANCIAL
STATEMENT OPINION WITH THE QUALITY OF FINANCIAL
STATEMENTS AS INTERVENING VARIABLES
(Study on 35 Work Units within the Directorate General of Housing,
Ministry of PUPR)**

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ABSTRACT

This study purposes to nvestigate the mpact of the administration, recording, maintenance, and transfer of state-owned goods on the opinion of financial statements. The financial statements quality was selected as the intervening variable (study of 35 work units in the Directorate General of Housing, Ministry of PUPR). This study benefits the quantitative approach and sample determination by non-probability sampling method. Specific considerations taken for the purposive sampling technique. The sample n this study was 35 work units with 3 years (2017 – 2019). Regression model was selected for data analysis by using a computer statistical application program, Eviews 10. The results showed that BMN Registration and BMN Transfers significantly affected the quality of financial reports. BMN Administration, BMN Maintenance do not effect significantly the financial reports quality. BMN Administration, Transfer of BMN, and Quality of BMN financial statements significantly affect financial statement opinion. The recording of BMN and the Transfer of BMN do not effect significantly the opinion of financial statements. The transfer of BMN s proven to significantly affect financial statements' opinions through the financial statements quality as an ntervening variable. BMN Administration, BMN Recording, and BMN Maintenance do not effect significantly on financial statement opinion through the quality of financial statements as an ntervening variable. And lastly, BMN Administration, BMN Registration, BMN Maintenance,

Keywords: *BMN Administration, BMN Recording, BMN Maintenance, BMN Transfer, Financial Report Quality and Financial Statement Opinion*

INTRODUCTION

A. Background of the problem

One tangible manifestation of the mplementation of transparency and accountability s through the preparation of relevant and reliable government financial reports, which are prepared based on Government Accounting Standards (PP 71 of 2010) and an accounting system that provides procedures for processing transactions into financial statements. The Financial Report of the Ministry of Institutions (LKKL) is responsible for implementing the State Revenue and Expenditure Budget comprises of report of budget realization, cash flow, balance sheet, and notes to financial statements prepared by Government Accounting Standards. One of the important instrument in the ministry's financial statements is the information on asset values presented in the balance sheet. In the context of accountability, use of the budget and the power of budget users to mplement the Financial Accounting System. Meanwhile, goods users carry out the State Property Management and Accounting nformation System (SIMAK-BMN).

The problem that often appears n the PUPR ministry's financial statements s the management of State Property (BMN), especially BMN, which was built to be handed over to the beneficiaries. This problem can be seen n the 2016 PUPR Ministry's financial report receiving a WDP Opinion and 2017 receiving a WTP opinion with an explanatary paragraph. The main cause s the Management of State Property n terms of administration,

recording, maintenance, and transfer specifically for BMN, which was built for it was handed over to the beneficiary. This was also mentioned by Commission V of the DPR in a working meeting with Echelon I within the Ministry of PUPR that the Ministry of PUPR is good at spending but not good at management.

Efforts continue to be made by the supervisor of the management of State Property through the State Property Management Bureau of the Secretariat General to assistants to goods users of echelon I level organizational units. In 2018 and 2019, the Ministry of PUPR received a WTP opinion from the BPK. However, some important notes must be considered, namely State Property, which was built to be handed over to the beneficiaries.

BMN administration by Article 16 of the Minister of Finance Regulation No. 120/PMK.06/2007 on BMN Administration aims to ensure that all BMNs can be well organized to realize orderly BMN administration to facilitate the implementation, management, and utilization of BMN. Problems that often occur in the Work Unit are Management from the BMN Administration side, namely Procurement Documents, Maintenance Documents, ownership documents, and BAST documents.

Recording BMN is an activity of registering and recording to meet the classification and codification of BMN goods into the List of Goods. This means that recording is part of BMN management that had to be performed by the power user of goods and goods users at the ministry level. The problem in work units is that they have not made recording corrections as attached to the Minister of Finance Regulation No. 181/PMK.05/2016 on State Property Administration stipulates that recording corrections are transactions used to delete BMN as a result of correction of bookkeeping errors. Asset value recognition based on SAP 07 is the acquisition value consisting of planning, construction, supervision. These gains are recorded in each account in the financial statements.

BMN maintenance is an action that aims to make assets function normally as usual. Maintenance under the provisions is for assets used alone or owned by themselves. The problem with the directorate general of housing is that the assets built will be handed over. To protect state assets, the Ministry of PUPR, Ministry of Finance, and BPK agreed to carry out maintenance on assets that have not been handed over with a revitalization pattern. The new problem that arises from revitalization is adding value or not adding value. When adding value, it will be capitalized into the parent asset, and when it does not add value, it is not recorded but disclosed in Cal BMN.

The transfer of BMN is one of the stages in BMN Management regulated in Government Regulation No. 28 of 2012 concerning amendments to Government Regulation No. 27 of 2014 on the State/ Regional Property Management. This is the ownership transfer of state property as the continuation to the abolition by selling, exchanging, granting, or including it as government capital. The problem is the transfer of BMN is the lack of orderly administration, recording, and maintenance, thus slowing down the process of transferring BMN. In addition, transfers have been made but have not been removed from the records.

The problem of BMN management in terms of BMN Administration, Recording, Maintenance, and Transfer is often the focus of BPK in annual LK audits and has the potential to interfere with financial statement opinions so as the title of article chosen

"Impact of Administration, Recording, Maintenance and Transfer of State Property on Quality of Financial Reports with Financial Statement Opinions as Intervening Variables (Study on 35 Work Units in the Directorate General of Housing, Ministry of PUPR)".

B. Formulation of the problem

The problem formulation inferred from the research background as follows:

1. Does the administration of BMN affect the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR?
2. Does the recording of BMN affect the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR?
3. Does the maintenance of BMN affect the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR?
4. Does the transfer of BMN affect the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR?
5. Does the BMN administration affect the opinion of the financial statements of 35 work units within the Directorate General of Housing, Ministry of PUPR?
6. Does the recording of BMN affect the financial statements opinion of 35 work units within the Directorate General of Housing, Ministry of PUPR?
7. Does the maintenance of BMN affect the opinion of financial statements of 35 work units within the Directorate General of Housing, Ministry of PUPR?
8. Does the transfer of BMN influence the opinion of the financial statements of 35 work units within the Directorate General of Housing, Ministry of PUPR?
9. Does the quality of financial reports affect the opinion of financial statements in 35 work units within the Directorate General of Housing, Ministry of PUPR?
10. Does the administration of BMN influence the opinion of financial statements through the financial reports quality as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR?
11. Does the recording of BMN influence the opinion of financial statements through financial reports quality as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR?
12. Does the maintenance of BMN influence the opinion of financial statements through the financial reports quality as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR?
13. Does the transfer of BMN affect the opinion of financial statements through the financial reports quality as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR?
14. Does the administration of BMN, recording of BMN, maintenance of BMN, and transfer of BMN simultaneously affect the financial reports quality in 35 work units within the Directorate General of Housing, Ministry of PUPR?
15. Does the administration of BMN, recording of BMN, maintenance of BMN, transfer of BMN, and financial reports quality simultaneously affect the opinion of financial statements in 35 work units within the Directorate General of Housing, Ministry of PUPR?

LITERATURE REVIEW

A. Grand Theory

Stewardship theory as a part of agency theory inspires this research. According to Donaldson and Davis (1991) in (Anton 2010) stewardship, "there is no situation where management is motivated for individual goals but rather focuses on the main goals, namely the interests of the organization". Stewardship theory outlines the circumstances in which managers are more focused on their primary objectives of the organization advantages. The

theories based on the psychology and sociology side for the executives as stewards try to achieve organizational goals (Sanjaya, 2011).

Philosophical statements underline the Stewardship theory concerning trustworthy, responsibility, integrity, and honesty of human. Achieving success in a government organization can be carried out by the optimum functions of principals and management. This theory is applicable in accounting research for public sector and profit organizations (Wahida, 2015).

Putro (2013) explains that stakeholder theory as “a group of people, community, or society either in its entirety or partially who have a relationship and interest in the organization”. Public sector organizations have a wider and more diverse scope. Early in its development, accounting for public sector organizations was useful for meeting the information needs of stewards and principals.

The research uses Stewardship theory to explain how local government can be trusted to accommodate the community aspirations, provide good services, and account for the finances entrusted to meet the economic goals and community welfare optimally. To carry out these responsibilities, the stewards (managers and internal auditors) direct all their capabilities and expertise in making internal controls effective to produce quality financial information reports.

B. Theoretical basis

1. Definition of State Property

Pursuant to Government Regulation No. 28 of 2020 instead of PP No. 27 of 2014 on Management of State/ Regional Property 2020, “State-Owned Goods are all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. Other legitimate acquisitions include grants/donations or the like, implementation of agreements/contracts based on the provisions of the law, and based on court decisions that have permanent legal force”.

In government accounting, BMN is part of the tangible assets of the central government. Meanwhile, the definition of assets as of Government Regulation No. 71 of 2010 on Government Accounting Standards is as follows: “Assets are economic resources controlled and owned by the government as a result of past events and from which economic benefits in the future, social services are expected to be obtained, both by the government and the community and can be measured in units of money, including non-financial resources needed to provide services to the general public and resources maintained for historical and cultural reasons”.

2. Management Information System and State Property Accounting (SIMAK-BMN)

The SIMAK-BMN application (State Property Management and Accounting Information System) is an application that is used to record and organize state property, ranging from purchases, transfers in and out between agencies to the abolition and destruction of state property. The success of a system is determined by how the system can process input and produce information properly and according to needs and how users are willing to accept and use it so that they can achieve their goals (Novriando, 2012).

3. Asset Management

The definition of asset management, according to Sugiama (2013) “the science and art of guiding wealth management which includes the process of planning asset needs,

obtaining, taking an inventory, conducting legal audits, assessing, operating, maintaining, renewing, or eliminating assets to transfer assets effectively and efficiently. Management of State Property is a series of activities, from planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, elimination, transfer, administration to coaching, monitoring, and controlling activities”.

4. BMN Administration

According to Article 16 of the Minister of Finance Regulation No. 120/PMK.06/2007 concerning BMN Administration. “BMN administration is a series of activities that include bookkeeping, inventory, and reporting of BMN by applicable regulations. BMN bookkeeping is registering and recording BMN into the list of goods according to the classification and codification. BMN Inventory is the activity of collecting data, recording and reporting the results of BMN data collection”. Reporting is an activity of delivering data and information performed by the BMN administration implementing unit for goods users and goods managers. The purpose of reporting is so that all data and information regarding BMN can be accurately presented and conveyed to interested parties to assist the decision making of BMN management implementation as material to prepare the Central Government’s Balance Sheet (Amaliah et al., 2019). BMN administration consists of bookkeeping, inventory, and reporting of BMN. Bookkeeping registers and records BMN into the list of goods available to goods users and managers. The purpose of bookkeeping: so that all BMN can be properly recorded to prepare good administration and support BMN management implementation effectively and efficiently to help realize orderly management of BMN. The main purpose of the administration of regional property is to provide the truth of the data obtained and to know the certainty of the value, law, amount, and condition of the regional property under its control. The role of users of state/regional property should be able to record, collect data, and make reports on regional property within the SKPD through existing goods managers (Lantemona et al., 2017).

5. BMN Registration

Recording of State Property can also be referred to as bookkeeping which is the activity of registering and recording BMN into the list of goods available to the Property User and Property Manager. The purpose of bookkeeping is so that all BMN that is in the control of the user of the goods and under the management of the goods manager is properly recorded (Lantemona et al., 2017).

In the application of SIMAK BMN, among others, the recording and reporting of assets

/ State assets are stated in PP Number 6 of 2006 on Management of State/Regional Property Article 71 paragraphs 1 and 2, namely: Proxy of Property Users must prepare Semester User Authorized Goods Report (LBKPS) and Annual User Authorized Goods Report (LBKPT) to be submitted to goods users (Work unit)” (Majampoh et al., 2017).

6. BMN Maintenance

Maintenance means the actions to maintain all goods in good condition and ready to be used efficiently and effectively. Maintenance is carried out on BMN without changing, adding, or reducing the original shape or construction. The utilization of goods that meet the requirements can be achieved, both in terms of unit use and beauty.

According to Permenkeu No. 6 of 2006 on internal BMN management explains that “the State assets management shall include planning and budgeting, procurement, use, utilization, security and maintenance, assessment, elimination, transfer of administration,

guidance, and control” (Amiri, 2015).

Suprapti (2018) explained that the BMN management under PMK. 171 of 2007 on the Central Government Accounting System (SAPP). This is the activities to start with data collection, record and report the central government’s financial position and financial operations.

7. Transfer of BMN

According to PP 28 of 2020, as an amendment to PP 27 of 2014 concerning State/Regional Property management, “Transfer is the transfer of ownership of State/Regional Property”. Meanwhile, PMK 111/PMK.06/2016 states that “Transfer is the transfer of ownership of State Property as a follow-up to the Elimination using sale, exchange, grant, or inclusion as government capital”. From the two definitions of transfer, it can be concluded that the transfer of BMN is the ownership transfer to another party from the State Property. Amiri (2015) explained that ownership transfer of state property covers the abolition by selling, exchanging, granting, or including it as government capital.

Mafita (2019) explains in his research that state/regional property that is not needed to implement state/regional government tasks can be transferred. State/Regional Property transfer shall be done by using sale, exchange; grant; or Central/Regional Government Equity Participation. Article 60 of Government Regulation No. 27 of 2014 concerning Management of State/Regional Property determines the selling to be carried out with the consideration of optimizing State/Regional Property which is excessive or unused/utilized, economically more profitable for the country/region if sold, and as the implementation of the provisions of the legislation.

8. Financial statements

Financial statements are the result or output of a series of processes for recording and summarizing transactions within a certain period. Nordiawan (2007) defines financial statements as "a structured report on the financial position and transactions carried out by a reporting entity." Financial statements according to Erlina (2008) “a result of the process of identifying, measuring, recording economic (financial) transactions from government entities that are used as information in the context of accountability for regional financial management from economic decision making by external parties of regional government entities that need it”.

According to Harahap (2008), financial statements constitutes the accounting process’s final output of. The data presented in the financial statements is intended for many interested parties, including management, creditors, the government, and other parties. Local government financial reports describe the financial condition and performance of the local government itself. According to Kasmir (2016), financial statements defines the company's current or within a certain time of financial condition. This is very important for many interested parties.

The definition of the financial statements of Government Regulation No. 71 of 2010 is "a structured report on the financial position and transactions carried out by a reporting entity." Reporting entity must consist of one or more accounting entities required to propose financial statements under the laws and regulations.

9. Financial Statement Opinion

The examiner's professional statement on the fairness financial data presented in the financial statements opinion. This shall be based on 4 criteria: meet the government accounting standards, adequacy of disclosures, meet the relevant legal rules, and the internal control effectiveness.

Sambuaga et al. (2020) stated that the opinion given on a local government financial report is a picture of the quality of regional financial management accountability. An increase in opinion is an improvement in accountability in presenting financial statements by applicable government accounting standards. Disclaimer of opinion (TMP), Qualified Opinion (WDP), Unqualified Opinion (WTP), WTP Opinion with explanatory paragraph (WTP-DPP). In addition, it could also be because the auditor approved the difference from the accounting basics issued by the FASB. Otherwise, there is an emphasis on a matter, and it could also be due to an audit report involving other auditors.

To create quality financial reports, the arrangement of BMN is needed so that financial statements can be prepared based on applicable regulations. The research results conducted by Anggraeni (2015) show that BMN administration influence significantly the financial report quality. Febrianti (2016) explains that the better assets/goods administration will lead to the better quality of government financial reports.

C. Research Hypothesis

A hypothesis is a statement about something that must be tested for truth. The hypothesis must be tested and verified through research and evaluation of research data. So that this research is more focused and can achieve the expected results, the authors put forward the following hypothesis:

- H1: BMN administration has a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H2: The recording of BMN has a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H3: BMN maintenance has a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H4: The transfer of BMN has a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H5: BMN administration has a significant effect on the financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H6: The recording of BMN has a significant effect on the opinion of financial statements in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H7: BMN maintenance has a significant effect on the financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H8: The transfer of BMN has a significant effect on the financial statements opinion in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H9: The quality of financial reports has a significant effect on the financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PUPR.

- H10: BMN administration has a significant effect on the financial statement opinion through the quality of financial reports as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H11: The recording of BMN has a significant effect on the financial statement opinion through the quality of financial reports as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H12: BMN maintenance has a significant effect on the financial statement opinion through the quality of financial reports as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H13: The transfer of BMN has a significant effect on the financial statement opinion through the quality of financial reports as an intervening variable in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H14: BMN administration, BMN recording, BMN maintenance, and BMN transfer simultaneously have a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PUPR.
- H15: BMN administration, BMN recording, BMN maintenance, BMN transfer, and the quality of financial reports simultaneously have a significant effect on the financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PUPR.

RESEARCH METHODS

A. Research Approach Method

1. Quantitative Method

This study benefits the quantitative approach for research data in the form of numbers and is included in the causal associative type. According to Sugiyono (2018) this means the problem formulation by figuring the relationship between 2 variables. Data obtained from research can understand, solve, and anticipate a problem. The descriptive and verification methods also the part of this research. The descriptive method will determine the independent variables and find the relations with other variables. Then verification research, according to, is a study conducted on a particular population or sample to test the established hypothesis

2. Accounting Research Methods

Accounting research methods is interpreted as scientific methods used to prove the objective, valid, and reliable data. It also may discover, prove, and develop knowledge for problem solving in Accounting.

B. Population and Sample

1. Population

The population covers the objects whose certain characteristics made by researchers (Sugiyono, 2018). The population is set as the work unit within the Directorate General of Housing, Ministry of PUPR.

2. Sample and Sampling Technique

Sugiyono (2016) defined sample is a part of population's members and characteristics. If the population is large, researchers cannot study everything in that

population. The study used a non-probability sampling method that will not provide similar opportunities for each of population's member to be picked as a sample. purposive sampling is used herein, in which determining the sample with certain considerations. The sample in this study was 35 work units with 3 years (2017 – 2019).

C. Types, Data Sources, and Data Collection Techniques

1. Research data

The internal data source generated from research to describe the organization internally. According to the time of collection, the data is Time Series data, where time-series data (periodic) is data arranged in a time sequence or data collected from time to time. The data used are assets submitted to beneficiaries for 3 years, 2017, 2018, and 2019 from 35 Work Units in the Directorate General of Housing, Ministry of PUPR.

2. Data source

The data sources obtained from financial reports, BMN reports, transfer reports/asset transfers built to be submitted to 33 provincial work units and 2 central strategic work units for 3 years, 2017 to 2019, within the Directorate General of Housing Ministry of PUPR.

3. Data collection technique

The data collection technique is a primary and or secondary data collection process (Siregar, 2013). There are two ways of collecting data in statistics, namely census and sampling. Census is a way of collecting all population elements that are investigated one by one. The results are called actual data, while the data processing results are the actual measurements called parameters. According to (Sanjaya 2011), research instruments mean the tools used to collect research data. Data collection techniques are documentation and observation. The data obtained from documentation is related to the variables studied, namely BMN administration, BMN recording, BMN maintenance, signing of BMN in each work unit within the Directorate General of Housing, Ministry PUPR. Meanwhile, the observations made include the completeness of the administrative documents, the suitability of recording on SIMAK, the value of maintenance that adds value or not and the certainty of capitalization implementation, the value of assets that have been transferred/transferred have been out of the financial statements.

E. Data analysis

Data analysis techniques to determine the relations between independent and dependent variables advantage a regression model. Eviews 10 computer statistical application program shall apply.

1. Descriptive statistics

The study employs descriptive analysis to provide data overview and further proceed by descriptive statistical test without intending to make conclusions. This analysis is conducted usually on the population. The analysis results of descriptive statistics presented in the mean, standard deviation, maximum and minimum value, and average value of frequency (Siregar, 2013; Haslinda & Jamaluddin, 2016; Sugiyono, 2018).

2. Panel Data Regression Analysis

The panel data model does not have to be tested for classical assumptions, such as multicollinearity, heteroscedasticity, autocorrelation, and normality (Gujarati, 2003). Furthermore, Gujarati (2003) states that there are three types of approaches in performing panel data regression: pooled least squares (common effect), fixed effects approach, and random effects approach.

3. Model Fit Test

a) Chow Test (Chow Test)

The Chow test (Chow test) or the Restricted F test (Gujarati, 2003) is used to determine which model can best be used to estimate panel data, whether the fixed effect model (FEM) or the common effect model (CEM). The formula to get the statistical F value as formulated by Chow is as follows:

$$F = \frac{(PRSS - URSS)/(N - 1)}{(URSS)/(NT - N - K)}$$

The criterion for testing the hypothesis is that if the value of $F_{count} > F_{table}$ at a certain level of confidence, then H_0 is rejected, H_1 is accepted, meaning that the fixed effect model is more appropriate for estimation techniques (Aulia, 2004:31).

b) Test Lagrange Multiplier (Lagrange Multiplier Test)

The Lagrange Multiplier Test or LM Test is used to choose which model is best used to estimate panel data, whether the random effect model (REM) or the common effect model (CEM) (Gujarati, 2003). The formula to get the Lagrange Multiplier test value is as follows:

$$LM = \frac{n \sum_{i=1}^n (\sum_{t=1}^T \epsilon_{it})^2}{2(T-1) \sum_{i=1}^n \sum_{t=1}^T \epsilon_{it}^2} - 11$$

With the hypothesis testing criteria, if $X^2_{count} > X^2_{table}$ and the p-value is significant, then H_0 is rejected, meaning that the REM model is more appropriate to use (Gujarati, 2003, Aulia, 2004:31).

c) Hausman Test (Hausman Test)

Hausman test is used to choose which model is best used to estimate panel data, whether it is the fixed effect model (FEM) or the random effect model (REM) (Gujarati, 2003).

The formula to get the Hausman test value is as follows:

$$m = (\mathbf{b} - \mathbf{b})' (\mathbf{M}_0 - \mathbf{M}_1)^{-1} (\mathbf{b} - \mathbf{b}) \mathbf{X}_2' (\mathbf{K})$$

Hypothesis testing criteria if $X^2_{count} > X^2_{table}$ and the p-value is significant, then H_0 is rejected, and the fixed effect model is appropriate to use. (Gujarati, 2003).

4. Hypothesis testing

a. Free Variable Significance Test (t-test)

The t-statistical test shows how far the influence of one explanatory/independent variable is individually in explaining the variation of the dependent variable (Ghozali, 2013). The t-test was used to partially test the effect of the independent variable on the dependent variable. The criteria for the t-test are as follows:

- 1) If probability (p-value) < significance level (α), then H_0 is rejected
- 2) If probability (p-value) > significant level (α), then H_0 is accepted

b. Model Significance Test (F-Test)

The F test shows whether all the independent variables included in the model have a combined effect on the dependent variable (Ghozali, 2013). The F-test is used to test the effect of the independent variables, jointly or simultaneously, on the

dependent variable. F-test criteria are as follows:

- 1) If probability (p-value) > significant level (α), then H_0 is accepted
- 2) If probability (p-value) < significance level (α), then H_0 is rejected

c. Coefficient of Determination Test (R^2)

To determine the magnitude of the effect simultaneously between the independent variables and the dependent variable by looking at the coefficient of determination. Ghazali (2013) suggests that the coefficient of determination (R^2) essentially measures how far the model can explain the independent variable's influence on the dependent variable. The value of the coefficient of determination is between zero and one. The small value of R^2 means that the ability of the independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

5. Path Analysis Model

The path analysis model (path analysis) analyzes the pattern of relationships between variables. This model aims to determine the direct or indirect effect of a set of independent variables (exogenous) on the dependent variable (endogenous) (Ridwan and Kuncoro, 2008 in (Sarjono & Julianita, 2011). Ghazali (2013) explains that path analysis extends linear regression analysis. Multiple or path analysis uses regression analysis to estimate causality between variables (casual model) that have been previously determined based on theory.

Activate V

RESEARCH RESULTS AND DISCUSSION

A. Descriptive Research Data

Descriptive statistics presents data analysis by describing the collected data without any conclusions (Sugiyono, 2016). The data in this study consisted of reports on BMN administration, BMN records, BMN maintenance, BMN transfers, quality of financial reports, and opinions on BMN financial statements. The results of the data will be described as follows.

Table 1. Descriptive Statistics of Eviews. Results

	X1	X2	X3	X4	Z	Y
Mean	130,180,594,740.40	81,370,160,288.00	1,064,347,118.44	90,598,517,900.71	160,461,060,163.62	86,643,775,443.85
Maximum	3,027,117,724,826.00	2,212,817,016,572.00	20,652,813,000.00	4,168,785,152,317.00	4,425,634,033,144.00	2,763,517,451,959.75
Minimum	2,641,059,293.33	1,337,650,613.33	-	667,983,989.00	2,675,301,226.67	1,462,986,621.25
Std. Dev	438,419,682,994.17	277,744,135,451.53	2,762,486,489.61	446,763,458,301.57	555,590,581,447.90	329,408,458,117.78
Obs.	105.00	105.00	105.00	105.00	105.00	105.00

Source: Results of Data Processing with Eviews 8.0 (2021)

The descriptive statistical test resulted from the reviews above, the BMN Administration variable (X1) has a minimum average value of Rp.2.641.059.293.33 and a maximum of Rp.3.027.117.724.826.00 with the acquisition of an average value. the mean (mean) s Rp. 130,180,594,740.40 and the standard deviation s 438,419,682,994.17.

Furthermore, the BMN Recording variable (X2) has a minimum value of Rp. 1,337,650,613.33, and a maximum of Rp. 2,212,817,016,572.00 with the acquisition of an average value (mean) of Rp. 81,370,160,288.00 and standard deviation of 277.744.135.451.53.

While the BMN Maintenance variable (X3) gets a minimum value of 0 and a

maximum of Rp. 20,652,813.000,00, with the acquisition of an average value (mean) of Rp. 1,064,347,118,44, and a standard deviation of 2,762,486,489, 61. Meanwhile, the transfer variable (X4) gets a minimum value of Rp.667.983.989.00 and a maximum of Rp.4.168.785.152.317.00 with an average value (mean) Rp.90.598.517.900.71 and a standard deviation of 446,763,458,301.57.

Furthermore, the variable Quality of Financial Statements (Z) gets a minimum value of Rp.2,675,301,226,67, and a maximum of Rp.4,425,634,033,144.00 with the acquisition of an average value (mean) of Rp.160,461,060,163.62 and standard deviation of Rp.555.590.581.447.90. and lastly, the Financial Statement Opinion variable (Y) gets a minimum value of Rp. 1,462,986,621.25, and a maximum of Rp. 2,763,517,451,959.75 with an average value (mean) of Rp. 86,643,775,443, 85 and a standard deviation of Rp.329.408.458.117.78.

B. Best Model Selection

From the panel data regression model selection test carried out, these results can be summarized in the table below.

Table 2. Results of Selection of Panel Data Regression Model Model 1

	Determination	Decision
Chow test	CEM vs FEM	CEM
Hausman test	FEM vs REM	FEM
Lagrange Multiplier Test	CEM vs REM	BRAKE

The results of selecting the best model 1 obtained different results. To determine which decision is the best, it can be seen from the highest statistical F value.

Table 3. Summary of F Values in Model 1 . Test

Model	F statistics
CEM	18369
FEM	19171
BRAKE	18369

The table above shows that FEM has a statistical F value greater than the F value of CEM and REM. Based on these results, to answer the research hypothesis model 1 using FEM.

Then the selection of the panel data regression model 2 that has been done, the results can be summarized in the table below.

Table 4. Results of Selection of Panel Data Regression Model Model 2

	Determination	Decision
Chow test	CEM vs FEM	FEM
Hausman test	FEM vs REM	FEM
Lagrange Multiplier Test	CEM vs REM	CEM

Based on the Chow test and Hausman test, it is shown that the best model for model 2 is FEM. Therefore, to answer the hypothesis in model 2 using the FEM model.

C. Panel Data Regression Analysis

To determine whether there is an effect of the administration, recording, maintenance, and transfer of BMN on the opinion of the financial statements with the quality of the financial statements as the intervening variable. Based on the selection of the best model, model 1 follows the Fixed Effect Model. The results are as follows.

Table 5. Results of Regression Model 1

Dependent Variable: Z
 Method: Least Squares Panel
 Date: 11/24/21 Time: 11:30
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 35
 Total panel (balanced) observations: 105

Variable	Coefficient	Std. Error	t-Statistics	Prob.
C	9.607748	3.102947	3.096330	0.0029
X1	-0.005627	0.013874	-0.405559	0.6864
X2	1.722908	0.063195	27.26339	0.0000
X3	4.092065	2.104799	1.944159	0.0561
X4	0.077674	0.019046	4.078197	0.0001

Effects Specification

Cross-section fixed (dummy variables)			
R-squared	0.899909	Mean dependent var	1.604610
Adjusted R-squared	0.899857	SD dependent var	5.555905
SE of regression	6.637850	Akaike info criterion	48.34854
Sum squared resid	2.908030	Schwarz criterion	49.33429
Likelihood logs	-2499,298	Hannan-Quinn Criter.	48.74798
F-statistics	19171.90	Durbin-Watson stat	3.773430
Prob(F-statistic)	0.000000		

Source: Data Processing Results with Eviews 8.0 (2020)

Based on Table 5. above, the following multiple regression equation is obtained:

$$Z = 9.61 - 0.005627X1 + 1.722908X2 + 4.092065X3 + 0.077674X4 + e$$

From the equation model above, it can be explained that based on the regression test results using the fixed-effect model method, it shows that recording, maintenance, and transfer have a positive relationship with the quality of financial reports. Meanwhile, the administration has a negative relationship with the quality of financial statements.

Table 6. Regression Results Model 2

Dependent Variable: Y
 Method: Least Squares Panel
 Date: 11/24/21 Time: 12:16
 Sample: 2017 2019
 Periods included: 3
 Cross-sections included: 35
 Total panel (balanced) observations: 105

Variable	Coefficient	Std. Error	t-Statistics	Prob.
C	7.176710	2.751116	26.08654	0.0000
X1	-0.009515	0.001151	-8.267648	0.0000
X2	0.021355	0.018333	1.164813	0.2484
X3	-0.357037	0.179302	-1.991255	0.0507
X4	0.236020	0.001766	133.6783	0.0000
Z	0.361240	0.010198	35.42301	0.0000
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.899998	Mean dependent var	8.664377	
Adjusted R-squared	0.899997	SD dependent var	3.294084	
SE of regression	5.499329	Akaike info criterion	43.37082	
Sum squared resid	1.965770	Schwarz criterion	44.38186	
Likelihood logs	-2236.968	Hannan-Quinn Criter.	43.78051	
F-statistics	956793.0	Durbin-Watson stat	2.226777	
Prob(F-statistic)	0.000000			

Source: Data Processing Results with Eviews 8.0 (2020)

Based on Table 6. above, the following multiple regression equation s obtained:

$$Y = 7.18 - 0.009515X1 + 0.021355X2 - 0.357037X3 + 0.236030 + 0.361240Z + e$$

From the equation model above, t can be explained that based on the regression test results using the fixed-effect model method, t shows that the recording, transfer, and quality of financial statements have a positive relationship with financial statement opinion. Meanwhile, administration and maintenance have a negative relationship with financial statement opinion.

D. Panel Data Hypothesis Testing

The results of testing the regression model hypothesis can be seen n the following table.

Table 7. Hypothesis Results

	Hypothesis	coefficient	t	Prob.	Conclusion
H1	BMN administration has a significant effect on the quality of financial reports	-0.005627	-0.405559	0.6864	H1 is rejected because the value of Prob > 0.05
H2	BMN registration has a significant effect on the quality of financial reports	1.722908	27.26339	0.0000	H2 is accepted because the value of Prob < 0.05
H3	BMN maintenance has a significant effect on the quality of financial reports	4.092065	1.944159	0.0561	H3 is rejected because the value of Prob > 0.05
H4	The transfer of BMN has a significant effect on the quality of the report finance	0.077674	4.078197	0.0001	H4 has accepted because the value of Prob < 0.05
H5	BMN administration has a significant effect On the financial statement opinion	-0.009515	-8.267648	0.0000	H5 is accepted because of the value of sig < 0.05
H6	BMN registration has a significant effect on the financial statement opinion	0.021355	1.164813	0.2484	H6 is rejected because of the value of Prob > 0.05
H7	BMN maintenance has a significant effect on the financial statement opinion	-0.357037	-1.991255	0.0507	H7 is rejected because of the value of Prob > 0.05
H8	The transfer of BMN has an effect significant to the opinion of the financial statements	0.236020	133.6783	0.0000	H8 is accepted because of the value of Prob < 0.05
H9	The quality of financial reports has an effect significant to the opinion of the financial statements	0.361240	35,42301	0.0000	H9 is accepted because of the value of Prob < 0.05
H10	BMN administration has a significant effect on the financial statement opinion through the quality of financial statements as a variable intervention	-	0.40326	0.68675	H10 was rejected because of prob. > 0.05
H11	The recording of BMN has a significant effect on the financial statement opinion through the quality of financial statements as a variable intervention	-	1.16369	0.24454	H11 was rejected because of prob. > 0.05
H12	BMN maintenance has a significant effect on the financial statement opinion through the quality of financial statements as a variable intervention.	-	-1.39102	0.16421	H12 was rejected because of prob. > 0.05
H13	The transfer of BMN has a significant effect on the financial statement opinion through the quality of financial statements as follows: intervention variable.	-	4.07742	0.000004	H13 is accepted because prob. < 0.05
H14	BMN Administration, BMN Registration, BMN Maintenance, and BMN Transfer are proven to simultaneously (simultaneously) have a significant effect on the Financial Report Quality	-	F statistics = 19171.90	0.00000	H14 is accepted because of prob. < 0.05
H15	BMN Administration, BMN Recording, BMN Maintenance, Transfer of BMN, and Quality of Financial Reports are proven to have a significant effect on the Opinion together (simultaneously) Financial statements	-	F statistics = 956793.0	0.00000	H15 is accepted because prob. < 0.05

Source: Data Processing Results with Eviews 8.0 (2020)

E. Discussion of Research Results

1. The Effect of BMN Administration on the Quality of Financial Reports

The results of the first hypothesis indicate that BMN Administration has no

significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is -0.005627, and the t value is -0.405559 with a p-value of 0.6864 > 0.05.

These results indicate that if there is an increase or decrease in BMN administration, it will not affect the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.

The results of this hypothesis support research (Amaliah et al., 2019) that BMN administration has no significant effect on the quality of financial reports. The same result is also shown by (Banta 2014) that there is no significant partial effect of state property administration on the quality of financial reports. The results of this study depart from research (Anggraeni, 2015) which shows that BMN administration has a significant effect on financial report quality reports. Febrianti (2016) explains that the better the administration of assets/goods, the better the quality of government financial reports.

2. The Effect of BMN Listing on the Quality of Financial Reports

The results of the second hypothesis indicate that BMN registration has a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is 1.722908, and the t value is 27.26339 with a p-value of 0.0000 < 0.05. These results indicate that if there is an increase in the recording of BMN, it will affect the value of the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.

The results of this hypothesis support research (Andiani et al., 2017) that the recording of BMN has a significant effect on the quality of financial reports. (Andiani et al., 2017) added that the BMN accounting officer does the BMN bookkeeping/recording, the better the quality of the financial reports produced.

3. The Effect of BMN Maintenance on the Quality of Financial Statements

The results of the third hypothesis indicate that the recording of BMN does not have a significant effect on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is 4.092065, and the t value is 1.944159 with a p-value of 0.0561 > 0.05. These results indicate that if there is an increase or decrease in BMN maintenance, it will not affect the value of the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.

The results of the hypothesis support the opinion of Zulpikar (2010) (Sarlim & Rahayu, 2019) that assets or goods that have been purchased are no longer a concern and have not even been properly maintained, for example, carrying out periodic inventories. The results of this hypothesis are based on Russman's research (2017) that BMN maintenance has a significant effect on the quality of financial reports.

4. The Effect of Transfer of BMN on the Quality of Financial Statements

The results of the fourth hypothesis indicate that the transfer of BMN has a significant effect on the quality of financial reports in 35 work units within the

Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is 0.077674, and the t value is 4.078197 with a p-value of 0.0001 <0.05. These results indicate that if there is an increase in the transfer of BMN, it will affect the value of the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.

The results of the hypothesis support research (Amir, 2020) that the transfer of BMN affects the quality of financial reports. (Amir, 2020) added that the transfer of BMN through sales is carried out with several considerations. To optimize BMN that is excessive or not used economically, it is more profitable for the state if it is sold to implement the provisions of the legislation.

5. The Effect of BMN Administration on Financial Statement Opinions

The results of the fifth hypothesis indicate that BMN administration has a significant effect on financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is -0.009515, and the t value is -8.267648 with a p-value of 0.0000 <0.05. These results indicate that if there is an increase or decrease in BMN administration, it will affect the value of financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PURP. The results of the hypothesis support the research of Budianto (2014) that the better the BMN administration is carried out, the better the opinion on financial statements without exception.

6. The Effect of BMN Listing on Financial Statement Opinions

The results of the sixth hypothesis indicate that the recording of BMN does not have a significant effect on financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is 0.021355, and the t value is 1.164813 with a p-value of 0.2484 > 0.05. These results indicate that if there is an increase or decrease in the recording of BMN, it will not affect the value of the opinion on the financial statements of 35 work units within the Directorate General of Housing, Ministry of PURP. The results of the hypothesis depart from Budianto's (2014) research, which explains that good recording can affect the opinion of financial statements.

7. Effect of BMN Maintenance on Financial Statement Opinion

The results of the seventh hypothesis indicate that the maintenance of BMN has no significant effect on the opinion of the financial statements of 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient value obtained is -0.357037, and the t value is -1.991255 with a p-value of 0.0507 > 0.05. These results indicate that if there is an increase or decrease in the maintenance of BMN, it will not affect the value of the opinion on the financial statements of 35 work units within the Directorate General of Housing, Ministry of PURP.

8. Effect of Transfer of BMN on Financial Statement Opinion

The results of the eighth hypothesis indicate that the transfer of BMN has proven to have a significant effect on financial statement opinions in 35 work units within the Directorate General of Housing, Ministry of PURP. The coefficient values obtained are 0.236020, and the t-value is 133.6783 with a p-value of 0.0000 <0.05. These results indicate that if there is an increase in the transfer of BMN, it will affect the value of financial

statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP.

9. The Influence of the Quality of BMN Financial Reports on Financial Statements Opinions

The results of the ninth hypothesis indicate that the quality of BMN's financial reports has a significant effect on financial statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP. This is because the coefficient values obtained are 0.361240, and the t value is 35.42301 with a p-value of 0.0000 <0.05. These results indicate that if there is an increase in the quality of BMN's financial reports, it will affect the value of financial statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP. The results of the hypothesis support the research of Budianto (2014) research, which shows that financial statements affect financial statement opinions.

10. The Effect of BMN Administration on Financial Statement Opinion through Financial Report Quality as an Intervening Variable

The results of the tenth hypothesis indicate that BMN Administration has no significant effect on financial statement opinion through the quality of financial statements as an intervening variable. The Sobel test statistic coefficient is 0.40326773 with a probability level of 0.68675128, which is 0.05. These results indicate that the quality of financial statements can not mediate the effect of BMN Administration has no significant effect on financial statement opinion.

The results of the hypothesis are different from the research conducted by Anggraeni (2015), which shows that the administration of state/regional property has a significant effect on the quality of financial reports. This shows that the quality of financial reports cannot strengthen the effect of administration.

11. The Effect of BMN Listing on Financial Statement Opinions through Quality of Financial Reports as an Intervening Variable

The results of the eleventh hypothesis indicate that the recording of BMN does not have a significant effect on financial statement opinion through the quality of financial statements as an intervening variable. The Sobel test statistic coefficient is 1.16369588 with a probability level of 0.24454728, which is 0.05. These results indicate that the quality of financial statements can not mediate the effect of BMN Listing has no significant effect on financial statement opinion.

12. The Effect of BMN Maintenance on Financial Statement Opinion through Financial Report Quality as an Intervening Variable

The results of the twelfth hypothesis indicate that BMN maintenance has no significant effect on financial statement opinion through the quality of financial statements as an intervening variable. This is because the Sobel test statistic coefficient is -1.39102156 with a probability level of 0.16421889, greater than 0.05. These results indicate that the quality of financial statements can not mediate the effect of BMN Maintenance has no significant effect on financial statement opinion.

13. Effect of Transfer of BMN on Financial Statement Opinion through Quality of

Financial Statements as Intervening Variable

The results of the thirteenth hypothesis indicate that the transfer of BMN is proven to have a significant effect on financial statement opinion through the quality of financial statements as an intervening variable. The Sobel test statistic coefficient is 4.07742066 with a probability level of 0.00004554, which is 0.05 smaller. These results indicate that the quality of financial statements can mediate the effect of Transfer of BMN has no significant effect on financial statement opinion.

14. Effect of BMN Administration, BMN Registration, BMN Maintenance and Transfer of BMN Simultaneously on the Quality of Financial Reports

The fourteenth hypothesis resulted that BMN Administration, BMN Registration, BMN Maintenance, and BMN Transfer simultaneously influence the Quality of Financial Reports. The F statistic value obtained is 19171.90, with a probability of 0.000 less than 0.05. These results indicate that BMN Administration, BMN Registration, BMN Maintenance, and BMN Transfer are proven to simultaneously and significantly effect on the Quality of BMN Financial Reports within the Directorate General of Housing, Ministry of PURP.

The coefficient of determination presented that BMN Administration, BMN Registration, BMN Maintenance, and BMN Transfer can jointly explain the BMN Financial Report Quality of 89.98%, other outsider variables to remain 10.02%.

15. Effect of BMN Administration, BMN Recording, BMN Maintenance, BMN Transfer and Quality of Financial Reports Simultaneously on Financial Statement Opinions

The results of the fifteenth hypothesis indicate that BMN Administration, BMN Registration, BMN Maintenance, BMN Transfer, and Quality of Financial Reports simultaneously affect Financial Statement Opinions. The F statistic obtained is 956793, 0, with a probability of 0.000 less than 0.05. These results indicate that BMN Administration, BMN Registration, BMN Maintenance, and BMN Transfer are proven to simultaneously and significantly effect the Opinion of BMN Financial Statements within the DG Housing, Ministry of PURP.

The results of coefficient of determination show that BMN Administration, BMN Registration, BMN Maintenance, Transfer of BMN, and quality of financial reports together can explain the BMN Financial Statement Opinion variable by 89.99%, the outstanding 10.01% is explained by other outsider variables.

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Data analysis have been carried out from the total sample of 35 work units within the DG of Housing of the Ministry of PUPR during 2017-2019. So some conclusions are made from the statistical testing using panel data regression method as follows:

1. BMN administration does not effect significantly on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.
2. The recording of BMN affects significantly the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.
3. BMN maintenance does not effect significantly on the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.
4. The transfer of BMN affects significantly the quality of financial reports in 35 work units within the Directorate General of Housing, Ministry of PURP.

5. BMN administration has a significant effect on financial statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP.
6. The recording of BMN does not effect significantly on the opinion of the financial statements of 35 work units within the Directorate General of Housing, Ministry of PURP.
7. The maintenance of BMN was proven to have an nsignificant effect on the financial statements opinion of 35 work units within the Directorate General of Housing, Ministry of PURP.
8. The transfer of BMN has proven to significantly affect financial statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP.
9. The quality of BMN's financial reports has been proven to significantly affect financial statement opinions n 35 work units within the Directorate General of Housing, Ministry of PURP.
10. BMN administration does not effect significantly the financial statement opinion through the quality of financial statements as an ntervening variable.
11. The recording of BMN does not effect significantly the financial statement opinion through the quality of financial statements as an ntervening variable.
12. BMN maintenance has no significant effect on financial statement opinion as an ntervening variable through the quality of financial statements.
13. The transfer of BMN s proven to significantly affect financial statement opinion through the quality of financial statements as an ntervening variable.
14. BMN Administration, BMN Recording, BMN Maintenance, and BMN Transfer are proven to simultaneously and significantmly effect the Quality of BMN Financial Reports within the Directorate General of Housing, Ministry of PURP.
15. BMN Administration, BMN Registration, BMN Maintenance, Transfer of BMN, and Quality of Financial Reports have been proven to significantly affect BMN's Financial Statements opinion within the Directorate General of Housing, Ministry of PURP.

B. Suggestion

The suggestions that the writer can give from the discussion and conclusions nferred of data processing as follows:

It s recommended that all leaders of work units be able to control and develop BMN management officers to be more professional to mprove the performance of the next annual financial report. Some things that need to be considered by the leadership nclude 1) the needs to mprove the capacity of BMN management apparatus, the Director-General of Housing, Ministry of PURP by providing education and training to BMN management officers, 2) analyzing the needs and priority scale of BMN maintenance before planning BMN, 3) carry out comprehensive BMn census activities starting from work units to obtain correct and accountable data on goods/assets as well as accurate (up to date) asset values;

Future research s expected to expand the observations studied to nfluence the dominant factors n nfluencing the quality of financial reports. n addition, upcoming research may add other proxy variables n determining the factors that affect financial reports quality, among others the audit quality.

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