



Impact of State-Owned Goods Sources, State-Owned Goods, and Absorption Accounting Information Systems of State Ownership Quality of Financial Reporting

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Abstract: In a number of research and scientific articles, the significance of prior studies or studies that are pertinent is highlighted. The idea and phenomena of bonding or intervariable impacts are bolstered by previous or pertinent research. This article employs a literature study, which is an evaluation of multiple postings about the quality of financial reports, as its methodology. The quality of financial reporting is affected by state-owned property management resources, state-owned property entrepreneurship, and the deployment of state accounting information management systems. This article's objective is to develop an intervariable effect hypothesis for use in future research. The findings of this article's literature review are as follows: 1) the resources of state property managers impact the quality of financial statements; 2) state property entrepreneurs have an impact on the Quality of Financial Statements; and 3) the application of the information management system of State property accounting impacts the quality.

Keyword: State-Owned Goods Sources, State-Owned Goods, Absorption Accounting Information Systems of State Ownership, Quality of Financial Reporting

INTRODUCTION

The question of government assets itself has become news in the mass media, ranging from reports of the existence of hundreds of hectares of land controlled by citizens illegally, physical assets not being found even if they are in the records or otherwise, and the improper use of assets, to the plan for the purchase of an asset by the local government (Pemda) that is later identified as belonging to the central government. (Bisnis Indonesia, 2016a, 2016b). Other district and government apparatus leaders have also been embroiled in legal issues involving government assets, as reported in the media.

Uncertainty in the management of state assets results in information asymmetry or a knowledge gap. Ministers, particularly the Minister of Finance as manager of state-owned assets, or the Head of the Institution are unaware of the quantity, location, and status of its

assets due to this circumstance. This leads to the creation of adverse selection difficulties or the adoption of suboptimal judgments, as well as moral hazard or deviant behavior. The Minister or Head of the Board obtains false information regarding the assets under its control, resulting in difficulty with the selection process or suboptimal decision-making.

This leads to unsuitable decision-making. Inaccurate information presented to upper-level management may originate from the lowest level of management. This inaccurate information may pertain to the asset's category, value, or status.

The incidence of moral hazard or misbehavior is an additional detrimental effect of the knowledge gap. A common occurrence is the desire to convert state-owned assets into private property. For example, the structure of the information may result in inaccurate information about the assets possessed. Unregistered assets, or assets whose status and circumstances are incorrectly registered, create prospects for their acquisition. If the CEO does not take strategic and necessary actions to secure the organization's assets, the situation may deteriorate. Even more ironic is the leader's participation. One example of leadership engagement in the misappropriation of assets is the deterioration of the state of the office house or office home without consideration of maturing for personal ownership.

The question of public assets is one of the nation's most pressing challenges and requires quick attention. Despite the fact that the country has been for 64 years, the government still has "homework" regarding the administration of public assets. In order to prevent disruptions in the management of public assets, the government has also devised several arrangements. Government Regulation (PP) No. 6 of 2006 on the administration of state-owned property was repealed in 2006.

How Crucial Is Registration of State Assets? Before we can answer this issue, we must understand that state assets are all assets managed and held by the state, including the state property (BMN) with all of its intricacies and daily challenges. Numerous journals that disseminate discussion related to business in the management of BMN frequently emerge questions from the user of goods, or what we often refer to as a work unit, beginning with the management procedure of the BMN that begins with the planning and procurement that must meet a set of provisions, to the elimination that for some users of the goods is also not an easy concept to grasp. Not to mention that all of these transactions must be recorded, and not only recorded but also adhere to the Federal Accounting Guidelines (SAP).

Nowadays, documenting assets, or what is often referred to as BMN entrepreneurs," is greatly facilitated by the program since the BMN Module has recently begun to be utilized in the SAKTI application. Hence, it should not be necessary to grasp the full accounting process for recording assets and reports; accounting reports, such as balance sheets and operations reports, are readily available anytime they are required. As long as the authors conducted the observations, the existence of the app's assistance does not alleviate the problem of BMN recording instantly. When it comes to the recording of fixed assets, it is not unusual to encounter work units with distinct and specialized scenarios or circumstances that require further processing.

Recognition, classification, measurement, evaluation, presentation, and disclosure of assets have remained the focus of accounting since the requirement to include a balance sheet in government financial statements, as assets continue to have significant value and a high level of complexity. The Statement of Government Accounting Standards (PSAP) No. 07 of Appendix I to PP 71 of 2010 regulates the accounting for fixed assets. PSAP 07 provides governments with guidelines for the recognition, classification, measurement, presentation, and disclosure of fixed assets based on events, such as the initial acquisition of fixed assets, the maintenance of fixing assets, the exchange of fixing assets, asset acquisition from grants or donations, and reductions. In addition to each of these, numerous sorts of activities are

available in each region. These are the factors we cannot discover in written regulations, which frequently require us to study and work more.

Implementing BMN recording according to terms and regulations is not difficult for stakeholders who are already familiar with the "Angels" rules, but what about recording occurrences that are not explicitly or explicitly stated in the rules? In the pursuit of solutions, it is not unusual for us to utilize supplementary information from other sources. For instance, during the time of the government's adoption of PSAP 07, several issues remained, such as how to identify the cost component that may be capitalized as a fixed asset. Whether the operational committee fees, procurement committee costs, and inspector's fees, together with other expenses that support the acquisition and/or development of fixed assets, may be capitalized. In addition, there are problems such as whether a fixed asset that is physically controlled but has no proof of ownership may be recognized as a government permanent asset, and vice versa, what about a fixed asset that has documentation that it is legally held but is managed by another party?

There is also a question that appears easy but needs sufficient thought, such as how the presentation and disclosure of fixed assets are gained through cost sharing. Similarly, how are the recognition, presentation, and disclosure of maintenance expenses for reimbursement for damage to a third party's asset resulting from a natural disaster handled? and several additional issues. Does BMN only contain problems? Our Treasury Minister stated that the manner in which we handle our assets reveals our national identity.

Returning to the first issue, is recording essential? The annual budget for BMN Management and Entrepreneurship terminates at the figure reported in the Central Government Financial Report (LKPP). Where is the position of the asset? Permanent assets are included in the balance sheet, which represents the financial condition of the central government on December 31 in terms of assets, liabilities, and equity. As a result, there seems to be a trust between users and management to generate the correct fixed asset value as one of our contributions to our cherished nation. Our assets are our money, and we are obligated to protect them.

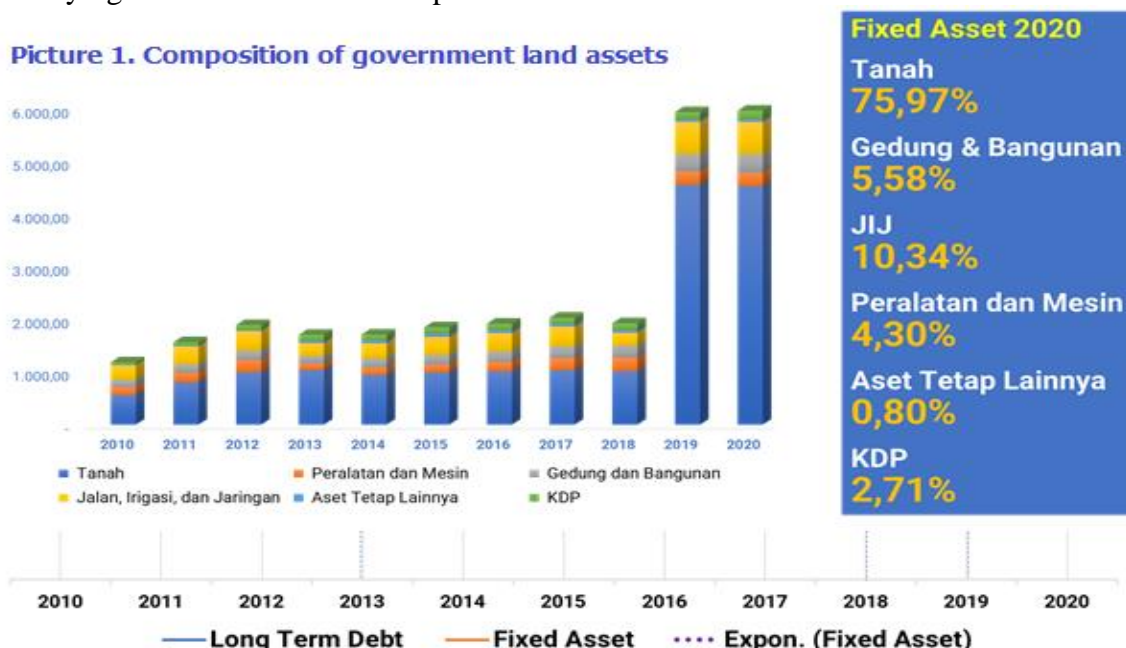
Financial statements are an essential tool for any body, whether it be a corporation or the government. Because people engaged in a business must make decisions, the financial statements must provide pertinent information. (Pura, 2013). Hence, the company's management is obligated to produce high-quality financial statements so that interested parties may make informed decisions. Being a trustee of public funds, the government is not exempt from presenting high-quality financial reports as a form of fiscal responsibility. (Anwar & Amin, 2020).

Financial statements are the means through which an institution, in this case the government, accounts to the public for its financial performance. The government should be able to produce financial statements with reliable financial data (Anggraeni, 2015). The Government Accounting Standard (SAP) stipulates that high-quality financial statements must be relevant, comparable, and intelligible (PP No. 71 Tahun 2010). As indicated by the change in the Financial Supervisory Authority's (BPK) opinion on the LKPP, for example, from not giving an opinion to WDP or from WDP to WP without exception, the quality of the central government's financial accounts is higher than in the preceding period. (WTP). Managing state-owned goods (BMN) correctly is one approach to realizing the WTP's viewpoint. The management of BMN is directly tied to the financial reports since BMN is reported in the financial reports (Novira, dkk. 2017).

The mix of government assets in 2020 is dominated by land (76%) followed by roads, irrigation systems, and networks (10.34%), and then buildings and structures (5.58%). Infrastructures like roads, irrigation systems, and networks demonstrate the government's expansion in establishing connectivity and bolstering the agricultural sector as the third

greatest contributor to the gross domestic product. In the meanwhile, fixed assets such as land, structures, and buildings can also serve as security against debt, including the issuance of governmental debt letters based on sharia law. (SUKUK). According to the State Property Report, the nominal value of SUKUK publications in 2020 has risen to Rp1.038 trillion, with underlying fixed assets valued at Rp 425 trillion.

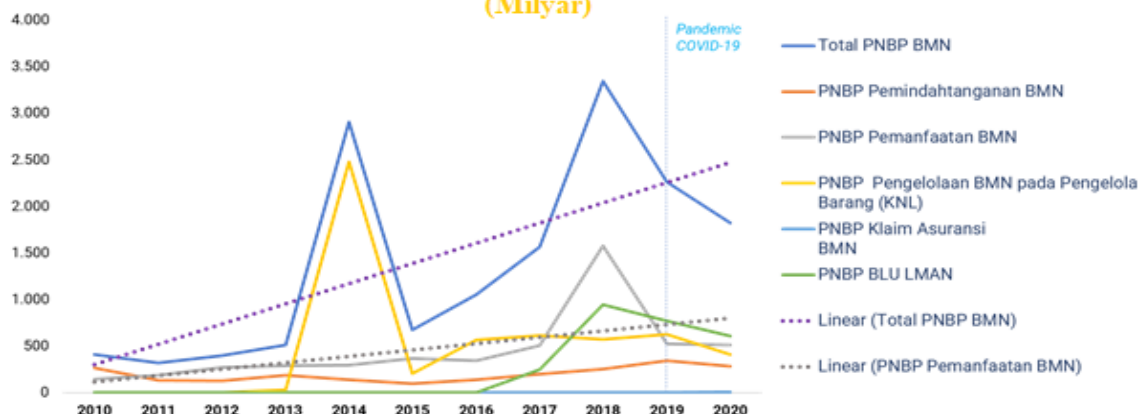
Picture 1. Composition of government land assets



Source: LKPP 2010-2020

The pandemic problem has diminished tax income sources. This circumstance necessitates that the government become increasingly inventive in its search for income streams. The remaining government assets, valued at Rp5,976 trillion, cannot be utilized in such a manner. From the perspectives of number, value, and location, government assets offer enormous potential as alternative sources of revenue for the state, such as through exploitation or private sector collaboration. Today, the government is reassessing whether the asset has been utilized to its fullest capacity and if the allocation of its occupation satisfies requirements. Based on historical statistics, the history of state receipts generated by BMN management, as opposed to taxes, demonstrates a very progressive growth. (Picture 1).

Picture 2. PNBP Composition of Asset Management (BMN) (Milyar)



Source: LKPP 2010-2020

This trend demonstrates the potential residual employment of an asset that may be utilized to fulfill market demand, whether that demand originates from the requirements of federal government agencies, local government, or the private sector. The formation of the General Service Agency of the State Asset Management Institute in 2016 (note the trend of the green line in Picture 2) further enhances the revenue-generating performance of state assets. If it is expected that the return on assets hits 5%, then this sector's GDP will reach around \$250 trillion. Yet, according to the LKPP's financial report for the 2020 fiscal year, the return on assets in 2020 will remain relatively low at 0.030%. Thus, initiatives to maximize assets as an alternative to state acceptance must continue to be supported.

Based on the background, the formula of the problem that will be discussed in order to build a hypothesis for further research is:

1. Does the State Property Resources Management influence the quality of financial statements?
2. Do state-owned enterprises influence the quality of financial statements?
3. Does the implementation of a state-owned accounting system affect the quality of financial statements?

THEORY WORK

Quality of Financial Reporting

The Public Sector Financial Report (Bastian, 2010:297) is a systematic depiction of the financial situation as a result of completed transactions. The objective of public sector general financial reporting is to offer information for decision-making and to establish organizational responsibility. According to Government Regulation (PP) No. 71 of 2010, in order to create a quality financial report, financial statements must match the qualitative characteristics specified as the normative measures that must be adopted in accounting information in order for it to serve its intended purpose. Four normative requirements must be met for financial statements to be of the desired quality: Relevance, i.e., having feedback benefits, predictive benefits, timeliness, and completeness; (ii) reliability, i.e., their presentation is honest, verifiable, and neutral; (iii) comparability with prior periods and/or entities applying the same accounting policies; and (iv) understandability, the information presented and the terms used are understandable to the intended audience.

State-owned property

Entrepreneurs, according to the Regulation of the Minister of Finance Number 181/PMK.06/2016, Article 1, are a series of activities that include accounting, inventory management, and reporting BMN in accordance with the provisions of the legislation, while state property, which is further abbreviated BMN, is all goods purchased or acquired on the burden of the Budget of State Revenue and Purchases or derived from other legitimate acquisitions. Article 3 of Minister of Finance Regulation No. 181/PMK.06/2016 states that the BMN Enterprise Scope Area includes accounting, which consists of BMN registration and registration activities into the List of Goods; inventory, which consists of reporting activities, recording, and reporting BMN reporting results; and reporting, which consists of the activities of compiling and submitting data and BMN information on a quarterly and annual basis. Reporting is the BMN enterprise executive unit's data and information distribution activity regarding products, users, and managers. The purpose of reporting is to accurately display and submit all BMN data and information to relevant parties in order to assist the execution of decision-making within the scope of BMN management and as input for the development of the Central Government Balance.

State-owned goods firms or BMN management are directly tied to the financial reports that will be generated in the future, since BMN reports are included in the presentation of

financial reports. This becomes an indicator for the Financial Inspectorate (BPK) in determining whether or not the information in a financial report is of excellent quality, allowing for the determination of the BPK's opinion on the LKPP, which may range from no opinion to WDP or WTP (Andiani, dkk. by 2017).

Adoption of State Asset Accounting Management Information Systems

According to Romney & Steinbart (2015:11), the Accounting Information System (SIA) is the system that gathers, records, stores, and processes data to deliver information to decision-makers. These systems comprise individuals, processes and instructions, data, software, the infrastructure of information technology, and internal control and security. A properly designed SIA will provide value or functionality to the organization. Although it is difficult to quantify the effectiveness of an accounting information system, several models of information system success have been established by scholars. The study by DeLone and McLean (1992) is one of the ideas on the success of information systems that has gotten the most revisions and comments from scholars. The model for the success of an information system that DeLone and McLean suggested in 1992 got a prompt reaction. This is due to the fact that the model they established is basic yet regarded as highly effective and valuable.

According to DeLone and McLean (1992), the performance of an information system may be measured along six dimensions: information quality, system quality, user usage and speed, and individual and organizational impact. Subsequently, in 2003, DeLone and McLean improved the earlier successful information systems model. Modes 1 (DeLone and McLean, 2003) have been revised to provide more specific classifications. In addition to the current quality dimensions (system quality and information quality), it provides quality of service dimensions, individual effect, and organization impact on net benefit. The dimension of interest is substituted for the dimension of usage.

Mahsun dkk. (2011:178) states that the State Property Accounting Management Information System (SIMAK-BMN) is an integrated system that combines human and computerized processes to provide transaction data to enable the production of balances. And the application of BMN accounting is supported by the software SIMAK-BMN, which simplifies the manual process and minimizes the incidence of human error during its implementation. This may be seen from a technical, operational, and economic perspective, in particular in the context of organizational asset management operations, and the implementation can minimize risks in the present and future. (Fithiyah, 2018). According to the Annex to Minister of Finance Regulation No. 171/PMK.05/2007 as amended by Minister of Finance Regulation No. 233/PMK.05/2007 on the Accounting and Financial Reporting System of the Central Government, the Management and Accounting Information System of State Property (SIMAK-BMN) has six principles: (1) conformity, (2) consistency, (3) compatibility, (4) materiality, (5) objectivity, and (6) completeness.

To determine the extent to which the existing information systems meet the information requirements of one of its ways, i.e., by applying BMN, it can be reviewed in operational and economic terms, particularly in terms of the coverage of the entity's asset management activity, and consequently, the risk can be minimized both now and in the future. (Fithiyah, 2018). The mission of the BMN is to protect state-owned property.

State Real Estate Resources Management

Components of resources include the number of staff, the expertise of the implementers, relevant and sufficient information to implement policies, the fulfillment of relevant resources in the implementation of the program, the availability of authority to ensure that the program can be directed as anticipated, and the presence of support facilities that can be used to carry out program activities, such as funds and facilities.

Human resources are the most important asset to be prepared for. Human resources can be evaluated based on the competence and capability of the program's implementer to meet requirements, both in terms of skills, professional and expert knowledge, and enough resources. (Husodo, 2018). For the administration of a country's property to run efficiently, human resources must be competent, skilled, knowledgeable, and quick to react. In the current digital era, it is essential to comprehend technical systems.

Possessing human resources that are only informed and vaguely aware of their responsibilities is insufficient; ideally, the human resources owned must be competent in terms of state property, including financial management, information systems, and others. (AF Julianty dan DG Manar 2020).

Performance derives from work performance or real performance. (prestasi kerja atau prestasi sesungguhnya yang dicapai oleh seseorang). The word performance derives from the term performance. As a result of effort or performance, the performance itself is characterized as the outcome. The performance is the carrying out of the established strategy. Human resources with the necessary ability, competence, motivation, and interests implement performance (Wibowo, 2007: 4; in Suwati, 2013).

Table 1: Previous Research Relevant

No	Author (year)	Previous research	Results of previous research	difference with this article
1	Tri Handayani Amaliah, Siti Pratiwi Husain, Niwayan Selviyanti (2019)	Impact of State Property Entrepreneurship and the Application of Information System Management Accounting on the Quality of Financial Reporting	State-owned enterprises have no significant influence on the quality of financial statements, but the implementation of the information system for the management of the accounting of state-owned goods has a significant impact on the quality of financial statements.	This article does not include elements of state property resources management.
2	Novira Juwita Andiani, Dini Wahyu Hapsari, and Muhamad Muslih (2017)	Impact of Entrepreneurship and Application of Information Systems of State-owned Accounting Asset Management (SIMAK BMN) on the Quality of Financial Reporting (Study of Kantor Pusat and Kantor Wilayah, Direktorat Jenderal Kekayaan Negara DKI Jakarta)	Accounting has a significant positive impact on the quality of financial statements; inventory has no effect on the quality of financial statements; reporting has no significant impact but has a positive effect on the quality of financial statements; and BMN has no impact on the quality of financial reporting.	This article does not include elements of state property resources management.
3	Abdul Malik Fajri, Raida Fuadi (2021)	Impact of state-owned goods entrepreneurship and application of the Information System for the Management and Accounting of State Property (SIMAK BMN) on the quality of financial reporting (empirical study of the State Ministry Office/Aceh Regional Authority)	Entrepreneurship of state-owned goods and the application of the Information System for the Management of State Property Accounting (SIMAK BMN) partially and simultaneously have a positive impact on the quality of financial reporting.	This article does not include elements of state property resources management.
4	Agus Santosa (2021)	Impact of Entrepreneurship and Application of Information Systems of State-owned Accounting Asset Management (SIMAK BMN) on the Quality of Financial Reporting (Studi Kasus Pada Satuan Kerja Perguruan Tinggi Negeri Wilayah Yogyakarta)	Accounting, inventory, reporting, and the implementation of BMN all affect the quality of financial statements. Partially, it was found that accounting, inventory, reporting, and the application of BMN have a significant positive impact on the quality of financial statements.	This article does not include elements of state property resources management.
5	Rozayuti Sabario, Hendry Jaya Aya (2017)	Impact of Application of Information Systems Management Accounting State Property (Simak-Bmn) and Performance of Officials on Efficiency of Asset Reporting (Studi Kasus Pada Pengadilan Negeri Batam)	<i>The application of the State Property Accounting Management Information System (SIMAK-BMN) has a significant impact on the effectiveness of asset reporting. Employee performance has no significant impact on asset reporting effectiveness. Application of Information Systems Management Accounting for State-Owned Goods (SIMAK-BMN) and Performance of</i>	This article does not include elements of state-owned enterprise goods.

			<i>Influential Officials Indicate Efficiency of Asset Reporting</i>	
6	Sri Wahyuni, Isti Fadiah, and Dianan Sulianti Tobing (2018)	Influence of competence Human resources and used technicians The information against quality of the report Through the Pengel By Olan Property of the area	<p>Competence of the Source Human power is influenced by the management of property ownership,</p> <p>(b) The use of information technology is not influential for the property ownership of the area.</p> <p>c) The competence of human resources affects the quality of reports, increasing the level of human resources competence. Then report to it, and it will become more quality.</p> <p>d) The use of technology</p> <p>Information has an influence on the quality of financial statements.</p> <p>(e) The management of goods belonging to the area has an impact on the quality. The financial report,</p> <p>c) Property ownership</p> <p>The area is a partial mediation (Partial Mediation and inside)</p> <p>influenced competence</p> <p>Human resources are against quality, but not the mediator.</p> <p>Inside influenced The use of information technology against the quality of financial reporting</p>	This article does not include elements of state-owned enterprise goods.
7	Dian Nilliani (2019)	Implementation of asset management, asset managers' human resources, and government internal control systems and their impact on the quality of financial reporting (Studi Empiris Pada Organisasi Perangkat Daerah Provinsi Banten)	Implementation of asset management has a positive impact on the quality of financial reporting. The quality of human resources at asset managers has a positive impact on the quality of financial reporting. Government internal control systems have a positive impact on the quality of financial reporting.	This article does not include elements of state-owned enterprise goods.
8	Redian Mulyadita (2021)	Effects of Human Resource Capacity and Exploitation Technology, Asset Management, versus Quality Reporting Local Government Finance (Studi Pada Opd Kabupaten Rokan Hilir)	<p>human resources, the use of information technology, and</p> <p>Government</p> <p>Assets influence the quality of government financial reporting.</p> <p>Bishop</p> <p>by Rokan Hilir</p>	This article only takes locus on 1 area.
9	Yonatal P. Tabita (2021)	<i>Impact of Human Resource Competence and Quality of Regional Information Systems on the Efficiency of Management of Regional Ownership Goods with Leadership Commitment as a Moderation Variable in the North Toraja District Thesis, Hasanuddin University</i>	Human resources have an influence on the effectiveness of local property management, just as the quality of information systems influences the efficiency of the management of property in a region, while leadership commitments moderate the influence of the competence of human resources on the efficacy of managing local property, where the result is that the commitment of the leadership does not moderate the relationship of the quality of the information system to the efficient management of municipal property.	This article does not include elements of state-owned enterprise goods.

WRITING METHOD

This scientific paper was composed using qualitative approaches and library research. (Bibliography Research) Examine the theory and relationship or effect between variables of books and journals found offline in libraries and online via Mendeley, JSTOR, Scholar, Google, and other online sources.

The literature review method is employed in the production of this research. A literature review is an original work that analyzes and synthesizes past research on a particular topic, according to the definition. Thorne et al., 2019). The research literature review contains reviews, summaries, and the author's thoughts after reviewing various international and national documents, such as academic publications, government publications, laws and regulations, journals, books, media news, and other forms of records pertinent to the topics discussed (Massaro et al., 2016; O'Connor et al., 2017; Yuhertiana, 2015), for subsequent in-depth identification. The ultimate objective of the literary survey approach is to gain a full account of anything that has been done by other scholars or researchers. (Alahi & Mukhopadhyay, 2019; Suryanarayana & Mistry, 2016). From the explanation of these ideas, the theoretical foundation for scientific labor and research activities may be derived. In addition, the study being undertaken may be a continuation of past studies or it may be the first of its kind.

Library studies should be utilized in qualitative research in accordance with methodological principles. This implies that it should be utilized inductively so as not to direct the queries answered by researchers. One of the primary reasons qualitative research is conducted is because it is exploratory. (Ali & Limakrisna, 2013). There are often three key steps involved in the development of literature: planning, conducting, and reporting (Zhu et al., 2018). (Santis et al., 2018).

Tabel 2. List of search keywords

No.	The key word	Database		
		Google Scholar	Mendeley	JSTOR
1	Quality of Financial Reporting	636.000	7.020	187.426
2	State Property Resources Management .	85.700	4.927	284.421
3	State owned goods.	8.890	6.809	470.398
4	Implementation of Information System Management Accounting of State Property	34.200	673	29.492

Data sources (2023)

DISCUSSION

Based on the pertinent theoretical studies and prior research, the discussion of this review article for the State Financial Management specialization is as follows:

1. Impact of State Property Resources Management on the Quality of Financial Reporting

Sabario, dkk. (2017), indicated in his research that the efficacy of asset reporting is unaffected by the performance of workers. In contrast to the research of Wahyuni, dkk. (2018), Tabita, dkk. (2021), Kuntadi, dkk. (2022), and Khoer and Atnawi, dkk. (2022), there is a positive and statistically significant relationship between human resource competence and the quality of regional government financial reports. This indicates that the better the competency of the SKPD's human resources, the higher the quality of the government's financial reports. According to Hermawan's (2022) research, the quality of human resources has a substantial effect on the quality of regional financial reporting. In his research, Nilliani

(2019) found that the quality of asset managers' human resources had a beneficial effect on the quality of their financial reporting.

2. The influence of state-owned assets on the quality of financial statements

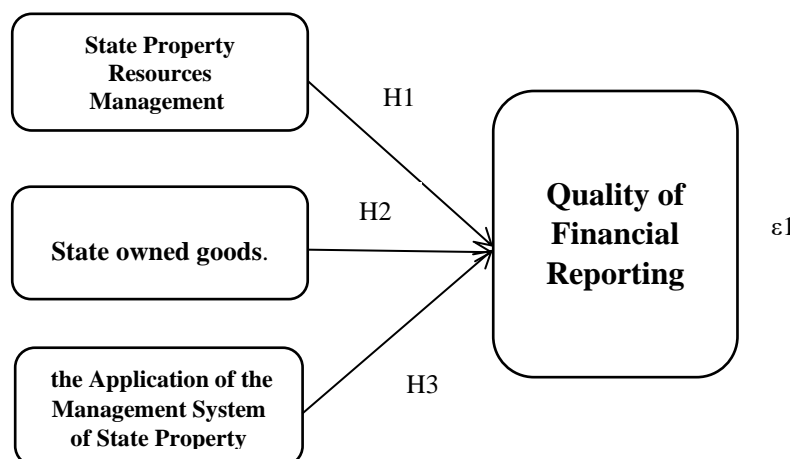
According to research findings (Amaliah & Dkk, 2019), the classification of state-owned commodities has no substantial impact on the quality of financial accounts. Consistent with previous research (Banta, 2014), the findings of this study indicate that there was no substantial effect of state-owned firms on the quality of financial statements. This result varies with the study's (Anggraeni, 2015) conclusion that entrepreneurs of state or regional goods have a substantial impact on the quality of financial accounts. While Fajri and Dkk (2012) discovered that the entrepreneurship of state-owned commodities has a beneficial effect on the quality of financial statements, this effect is only partial.

3. Impact of the Application of the Management System of State Property Accounting on the Quality of Financial Reporting

According to testing results (Andini, Dkk., 2017), the implementation of BMN SIMAK has no effect on the quality of financial accounts. The results contradict the statistical testing conducted by Amaliah and Dkk (2019) in their study, indicating that the application of the information system for management of state property accounting (SIMAK BMN) has a substantial influence on the quality of financial statements. This is consistent with the research (Novira et al., 2017) and findings (Sabario et al., 2017). The testing findings (Fajri, DKK 2021) indicate that the deployment of the state-owned accounting information management system (SIMAK BMN) has a beneficial influence on the quality of financial statements.

Conceptual Framework

Based on the problem formulation, theoretical study, relevant previous research and discussion of the influence between variables, the framework for this article is as follows.



Picture 3: Conceptual framework

State Property Management Resources, State Properties Entrepreneurship, and the Application of the Information System of Management of State Properties Accounting have an influence on the Quality of Financial Reporting, based on the conceptual model of the preceding framework. In addition to these three external elements that impact the integrity of financial statements, there are several more, including organizational commitment, bureaucratic structure, punishment, organizational culture, disposition, etc.

CONCLUSION AND SUGGESTS

Conclusion

Based on the theory, relevant articles and discussion, it is possible to formulate a hypothesis for further research:

1. Resource management of state-owned goods has an impact on the quality of financial statements;
2. State-owned enterprises influence the quality of financial statements;
3. The implementation of the state-owned accounting management system has an impact on the quality of financial statements.

Suggests

On the basis of the preceding conclusions, this article suggests that there are numerous other factors that affect the quality of financial statements, in addition to the resources of the management of state-owned assets, the implementation of the accounting system of management, and the accounting of the state-owning assets at all levels and types of organizations and businesses. Hence, more study is required to determine whether other characteristics than those examined in this article may impact the validity of financial accounts. In addition, there are organizational commitment, bureaucratic structure, punishment, organizational culture, and disposition.

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