ABSTRACT

THE EFFECT OF REVALUATION, ADMINISTRATION, AND ACCOUNTING AND MANAGEMENT INFORMATION SYSTEM OF STATE-OWNED ASSETS ON QUALITY OF FINANCIAL REPORT

(CASE STUDY ON THE OFFICE OF STATE ASSET MANAGEMENT AND AUCTION BANDAR LAMPUNG)

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The revaluation benefit for State-Owned Assets (SOA) is obtaining updated asset values in the financial report according to fair values. Decision-making in SOA management should be better and support the asset function as a revenue center. The revaluation of SOA is also helpful for supporting APBN funding sources by providing SOA as the underlying asset for SBSN issuance. This study determined the effects of revaluation, administration and the implementation of management accounting information e systems of state-owned assets on the quality of financial reports.

This research was conducted at The Office of State Asset Management and Auction Service (KPKNL) Bandar Lampung using primary data collected from distributing questionnaires and interviews. The population in this study were all KPKNL Bandar Lampung employees; there were 34 people, and the population was taken as a research sample. Data analysis was performed using Partial Least Square with the revaluation, administration, and implementation of SIMAK-SOA as independent variables and the quality of financial reports as the dependent variable. The data analysis instrument uses Smart-PLS version 3.3.9.

The results of this study indicate that the revaluation and administration variables have no significant effect on the quality of financial reports, and the implementation of the management and accounting information system of the state-owned asset (SIMAK-SOA) has a significant effect on the quality of financial reports. From this research, some evaluations and improvements need to be carried out by SOA management and can be a source of knowledge about SOA for the community to help oversee SOA management. Furthermore, researchers are expected to be able to add to the types of variables that have been presented in this study and expand the research subject.

Keywords: Revaluation, Administration, SIMAK, State-Owned Asset