

The Influence of Implementation of Asset Management and Application of Accrual-Based Government Accounting Standards on Decision Making Accuracy  
(Survey on the Ministry of Defense)

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**Abstract:** This study aims to examine the effect of the implementation of asset management, and the application of the accrual-based Government Accounting System on the accuracy of decision making. The results of this study are expected to increase the accuracy in decision making. If asset management is implemented properly and Accrual-Based Government Accounting Standards are implemented properly, the decisions taken by the leadership can be more appropriate. The population of this research are the Heads of Accounting in the Ministry of Defense/TNI environment. The method that will be carried out begins with a survey of 5 organizational units and 514 work units within the scope of the Ministry of Defense. The population in this study were all Heads of Accounting for Regional Working Units within the Ministry of Defense and the TNI. The sampling method used was the Probability Sampling technique and a sample of 156 Heads of Accounting Units were obtained. Data were analyzed using the Structural Equation Model and Smart PLS software used as an analytical tool in this study. The steps are: designing the Inner Model, designing the Outer Model, evaluating the Outer Model, evaluating the Inner Model and testing the hypothesis. The research data used came from questionnaires collected from the Head of Accounting for Regional Working Units within the Ministry of Defense and the TNI. The benefit of this research is to make a scientific contribution to public sector accounting and solve problems for the Ministry of Defense in increasing the accuracy of decision making. The results of this study state that the implementation of the asset management has effect on Accuracy of Decision Making in a positive direction. The Accrual-based Government Accounting Standards has a significant effect on Accuracy of Decision Making in a positive direction.

**Keywords:** Asset Management, Decision Making and Government Accounting Standards

## 1. Introduction

As one of the Budget Users (PA) in the ranks of the Ministry of Defense of the Republic of Indonesia (Menhan RI) at the end of the Budget year, he is obliged to carry out the preparation of Financial Reports. The Financial Statements of the Ministry of Defense (Ministry of Defense) and the TNI are a combination of 5 (five) Organizational Units (UO) under the ranks of the Ministry of Defense, namely: UO Kemhan, UO TNI Headquarters, UO TNI AD, UO TNI AL and UO TNI AU. In the 2019 BPK Audit Report on the Ministry of Defense's LK, the BPK gave an Unqualified Opinion (WTP). The 2019 Ministry of Defense LK that obtains a WTP opinion does not mean that the Ministry of Defense LK is free from errors. The Internal Control System (SPI) is a weakness still found by the BPK as well as problems of non-compliance with laws and regulations that need to be corrected. This can show that the quality of the LK of the Ministry of Defense and the TNI has not fully met the qualitative characteristics of adequate financial reports. This can affect the accuracy in decision making by the leadership. Based on Government Accounting Standards (SAP) No. 01 Qualitative Characteristics of Financial Reports are normative measures that need to be realized in accounting information so that it can fulfill its objectives or produce quality information. An accounting information can be said to be of high quality if users of financial reports based on their respective understanding and knowledge can understand and use the accounting information presented as a basis for decision making, (Yuliani, 2017). Administration and presentation of Assets as well as administration of Fixed Assets in the Application of Management Information Systems and Accounting for State Property (SIMAK BMN) is one of the problems found by BPK in the field of SPI. The

implementation of the Regional DIPA Mechanism has now been carried out by all levels of the Ministry of Defense and the TNI. Therefore, the management of finances and goods that were previously carried out centrally in the UO of each Force is currently being managed by the respective Heads of Regional Working Units as Budget/Goods User Authorities (KPA/KPB). Assets reported on the balance sheet become invalid if asset management is not orderly. As a result, the balance sheet does not reflect the proper value of assets. Reported assets are understated, that is, they are presented at a lower value than their actual value. Furthermore, these financial statements become less reliable for decision making and have the potential to mislead users of financial statements.

Asset Management is defined as a management activity in managing usage aimed at increasing control or supervision of fixed assets adjusted to fair value. Siregar (2004) explains that the effective and efficient management of State Property or Management of State Assets is an important aspect of supporting the success of financial management. State assets as one of the important elements in the framework of administering government and public services must be managed properly, efficiently, effectively, transparently and accountably. Kalumata, Ilat, and Warongan (2015) research results prove that the implementation of Asset Management affects the quality of financial reports. Government Regulation no. 71 of 2010 concerning SAP defines SAP as accounting principles applied in preparing and presenting government financial reports. Thus, "SAP is a requirement that has legal force in an effort to improve the quality of government financial reports in Indonesia". SAP is implemented within the scope of government, namely the central government, regional governments, and organizational units within the central/regional government. If the government prepares financial reports based on SAP principles, the quality of financial information will get better. Research on the effect of SAP implementation on the quality of financial reports has been carried out by Rahmawati, Mustika & Eka (2018), Agatha (2020), Biana & Martiningsih (2016), Ikriyati and Aprilia (2019), Rahmah & Zulkifli (2018), Setiyawati (2018) ) proves that there is a significant effect of the implementation of Government Accounting Standards on the quality of financial statements.

The formulation of the problem in this study is whether the implementation of asset management and the application of the accrual-based Government Accounting System affect the accuracy of decision making. The research objective was to examine and analyze the effect of implementing asset management and accrual-based Government Accounting Systems on the accuracy of decision making. The results of this study are expected to contribute knowledge to financial and public sector accounting theory related to asset management, accrual based government accounting systems and decision making based on empirical testing results, and can be used to help solve various existing problems and be used as a reference for those who will conduct similar research. With this research, it is hoped that it will be able to collect information as a material for contributing ideas for the administration of central government, especially ministries, to be used as input and consideration in order to improve the accuracy of decision making.

## 2. Literature Review

### 2.1. Theory of Decision Making

According to George R. Terry (1977) Decision-making is the selection based on some criteria from two or more possible alternatives. Decision making is an election based on certain criteria for possible alternatives. Koontz and O'Donnell (2004) state that "Decision-making is defined as the selection of a course of action among alternatives; it is the care of planning." Decision making is the selection of alternatives regarding a way of acting. Furthermore, Haudi (2021) states that decision making is making an assessment and making a choice. This decision was taken after going through several calculations and considerations of several alternatives. Before a choice is made or a choice is made, there are several stages a decision maker may go through. These stages may include identifying the main problems, compiling alternatives to be selected and arriving at the best decision making. So, it can be concluded that decision making is a choice made to determine the alternative to be taken.

### 2.2. Asset Management

Kaganova and McKellar (2006) define asset management as follows: "Property asset management can be defined as the process of decision making and implementation relating to the acquisition, use, and disposal of real

property". According to Sugiyama (2013: 15) asset management as a science and art to guide wealth management which includes the process of planning asset requirements, obtaining, inventorying, conducting legal audits, appraising, operating, maintaining, renewing or eliminating to transfer assets effectively and efficiently. Meanwhile, Marawingwira & David Manase (2016) argue that "Asset Management as a structured process that seeks to ensure the best value for money from property assets in serving the strategic needs of public sector organizations". The flow or stages of asset management according to Campbell (2011) consist of create procure, evaluate design, plan, strategy, dispose, modify, maintenance, and operate.

### 2.3. Accrual-Based Government Accounting Standards (SAP)

Accrual basis based on Minister of Home Affairs Regulation No. 64 of 2013 Article 1 paragraph (10) is an accounting basis that recognizes the effect of transactions and events at the time the transactions and events occur, regardless of when cash or cash equivalents are received or paid. Halim & Kusufi (2012: 53) defines the accrual basis as being able to fulfill reporting objectives that cannot be met by a cash basis, the reporting objective is managerial and supervisory objectives. The accrual-based government accounting standard according to Government Regulation Number 71 of 2010 article 1 paragraph (8) is a government accounting standard that recognizes income, expenses, assets, debts and equity in accrual-based financial reporting, and recognizes income, expenditure and financing in reporting implementation of the budget based on the basis set out in the APBN/APBD.

### 2.4. Decision Making

Decision making according to Eisenfuhr (in Lunenburg, 2010) is the process of making a choice from a number of alternatives to achieve the desired result. Based on this definition there are three key elements. (1) decision making involves making a choice from a number of options. (2) decision making is a process that involves more than just the final choice from among alternatives. (3) The "desired outcome" mentioned in the definition involves a goal or target that results from the mental activity that the decision maker engages in reaching the final decision. Furthermore, Wang and Ruhe (2007) argue that decision making is a process that chooses a preferred option or an action from among alternatives on the basis of given criteria or strategy.

### 2.5. Framework

According to Sugiyama (2013) Asset Management is the science and art of guiding wealth management which includes the process of planning asset requirements, obtaining, inventorying, conducting legal audits, appraising, operating, maintaining, renewing or eliminating to transfer assets effectively and efficiently. Thus, asset management becomes one of the factors in giving an unqualified opinion so that it is necessary to have good asset management from the organization so that the results of the examination by the external auditor obtain unqualified results. Previous research conducted by Tangke & Lucita (2020) proved that the application of asset management affects the quality of financial reports. Quality financial reports certainly have an impact on the accuracy of decision making. The impact of implementing Accrual Based SAP is the accuracy of decision making in government. Government financial information will be able to become the basis for decision making in government and also the realization of transparency and accountability. The resulting financial reports can provide open, honest and comprehensive financial information to stakeholders. Several studies have shown the results that the application of Accrual-Based SAP has an effect on the quality of financial reports, and in turn will have an impact on the accuracy of decision making. Among others, research conducted by Holle, V. A., Salle, A., & Sanggenafa (2019), research by Ikriyati and Aprila (2019) and research by Karunia, Payamta, and Sutaryo (2019). The following is the research model described above:

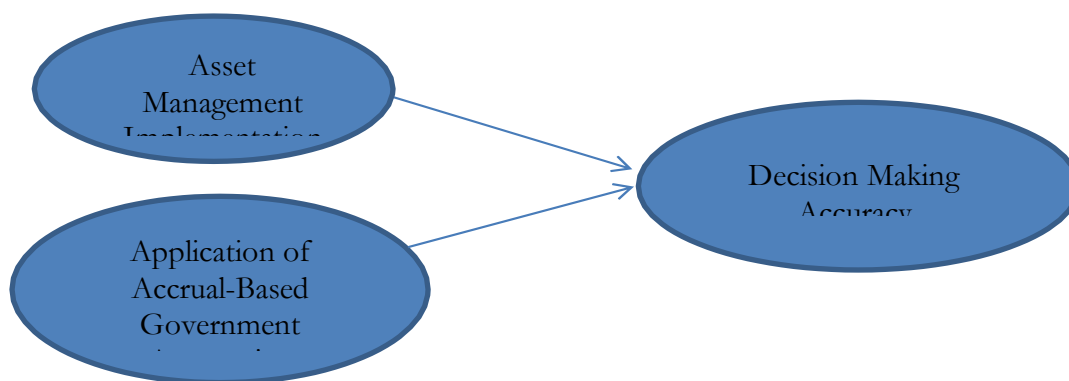


Figure 1. Framework

2.6. Hypotesis

- H1 : Implementation of asset management has a significant effect on the accuracy of decision making.
- H2 : The application of accrual-based government accounting standards has a significant effect on the accuracy of decision making.

3. Research Method

Causal study is this type of research, where the researcher wants to find the cause of one or more problems (Uma Sekaran, 2017). The influence of the implementation of asset management and the application of accrual-based Government Accounting Standards to the accuracy of decision making is what will be tested in this study.

This study uses the variable implementation of asset management, the application of accrual-based Government Accounting Standards and the accuracy of decision making. Variable Y is the accuracy of decision making which can be defined as the process of making a choice from a number of alternatives to achieve the desired result. Variable X1 is the implementation of asset management which is an art to guide wealth management which includes the process of planning asset needs, obtaining, inventorying, conducting legal audits, appraising, operating, maintaining, renewing or eliminating to transfer assets effectively and efficiently. Variable X2 Accrual-based Government Accounting Standards are government accounting standards that recognize revenues, expenses, assets, debts and equity in accrual-based financial reporting, as well as recognize revenues, expenditures and financing in reporting budget implementation based on the basis set out in the APBN/APBD.

Below is a table of operational variables complete with dimensions and indicators of each variable used:

Table 1. Variable Operationalization

Variable	Dimension	Indicator	Scale
Implementa- tion of Asset Management (X <sub>1</sub> )	1.Asset Require- ment Planning	a..Identifying the requirement for specification of the quality and quantity of assets b.Calculate and prepare investment needs c.Collect information about suppliers d.Price in-formation e.Drafting of the budget for the cost of the procurement process of the asset concerned	Interval

	2. Asset Procurement	a. Accountability and efficient management of resources, b. Independence c. The occurrence of economic and social interaction	Interval
	3. Asset Inventory	a. Activities to carry out data collection, b. Recording of assets c. Reporting the results of asset data collection d. Documenting at a certain time.	Interval
	4. Legal Asset Audit	a. Examination of ownership status, b. System and mastery procedures (use and utilization) c. Transfer of assets d. Identify the possibility of various legal problems, e. Seek solutions to such legal problems.	Interval
	5. Asset Valuation	a. Provide an estimate of the economic value of a property tangible assets b. Provide an estimate of the economic value of a property of intangible assets, c. Use applicable assessment techniques, methods and principles.	Interval
	6. Operation and Maintenance of Assets	a. Activities muse / utilize assets b. Activities to improve all assets so that they function as before	Interval
	7. Asset Update	a. Asset reimbursement activities b. Repairing spare parts	Interval
	8. Asset write-off	a. Asset destruction activities b. Transfer of assets	Interval
	9. Asset Destruction	a. Unusable, non-usable, and/or non-transferable; or b. There are other reasons in accordance with the provisions of the laws and regulations.	Interval
	10. Assets Acquisition	a. Sell, b. Include in the capital c. Granting assets	Interval
Accrual-based Government Accounting Standards (X2)	1. Commitment from the Leadership	a. Strong support from the leadership b. Improvements to government accounting. c. Central government accounting system refers to GAS	Interval
	2. Availability of competent human resources	a. Financial Statements are arranged properly b. Mastering on government accounting	Interval
	3. Resistance to change	a. The new system Adjustable b. Not reluctant to follow the changes. c. Carry out socialization.	Interval

	4. Community Environment	a. Appreciation from the community b. The public understands the government's financial statements c. Knowing and understanding the use of tax revenues	Interval
Accuracy of Decision Making (Y)	1.Base	a. Intuition b. Experience c. Facts d. Authority e. Logic/ Rational	Interval
	2.Decision Support System	a.Help managers make decisions to solve semi-structured problems. b.Support the manager's judgment instead of trying to replace it. c.Increase the effectiveness of managers' decision-making rather than their efficiency.	Interval

Source: Literature review processed

The Structural Equation Model is the model in this study and is processed using Smart PLS (Partial Least Square) software. Beginning with designing the Inner Model (structural model), then designing the Outer Model (measurement model), then evaluating the Outer Model (measurement model) and evaluating the Inner Model (structural model) and finally testing the hypothesis.

#### 4. Results And Discussion

##### 4.1. Results

##### 4.1.1. Description of Research Objects

The variable of Implementation of Asset Management is measured by 10 dimensions that are reflective, which are described in the table below:

**Table 2. Variable Description of Implementation of Asset Management**

No	Dimensions	Average
1	Asset Requirement Planning	4.38
2	Asset Procurement	3.97
3	Asset Inventory	4.39
4	Legal Asset Audit	3.96
5	Asset Valuation	4.25
6	Operation and Maintenance of Assets	4.11
7	Asset Update	3.95
8	Asset write-off	4.12
9	Asset Destruction	3.92
10	Assets Acquisition	4.06
Average		4.11

Source: Results of smart PLS data processing

Based on table 2, it is known that the Implementation of Asset Management variable which consists of 10 dimensions has an average value of 4.11, this means that the Implementation of Asset Management of the Ministry of Defense is very good.

The variable of Accrual-based Government Accounting Standards is measured by 4 dimensions that are reflective, which are described in the table below:



Table 3. Variable Description of Accrual-based Government Accounting Standards

No	Dimensions	Average
1	Commitment from the Leadership	4.27
2	Availability of competent human resources	4.14
3	Resistance to change	3.99
4	Community Environment	4.31
Average		4.18

Source: Results of smart PLS data processing

Based on table 3, it is known that the Accrual-based Government Accounting Standards variable which consists of 4 dimensions has an average value of 4.18, this means that the Accrual-based Government Accounting Standards of the Ministry of Defense is very good.

The Accuracy of Decision Making variable is measured by 2 dimensions that are reflective, which are described in the table as follows:

Table 4. Variable Description of Accuracy of Decision Making

No	Dimensions	Average
1	Base	4.35
2	Decision Support System	4.19
Average		4.26

Source: Results of smart PLS data processing

Based on table 4, it is known that the Accuracy of Decision Making variable which consists of 2 dimensions has an average value of 4.26, this means that the Accuracy of Decision Making of the Ministry of Defense is very good.

4.1.2. Validity and Reliability Test

Based on the results of the validity test, it can be concluded that all variable items consisting of Implementation of Asset Management, Accrual-based Government Accounting Standards and the Accuracy of Decision Making have been tested valid. The correlation coefficient between the item score and the total score of all items is all positive and significant. The higher the correlation coefficient value, the higher the degree of validity of the item in measuring the variable. The results of the validity test for each variable can be seen in the following figure:

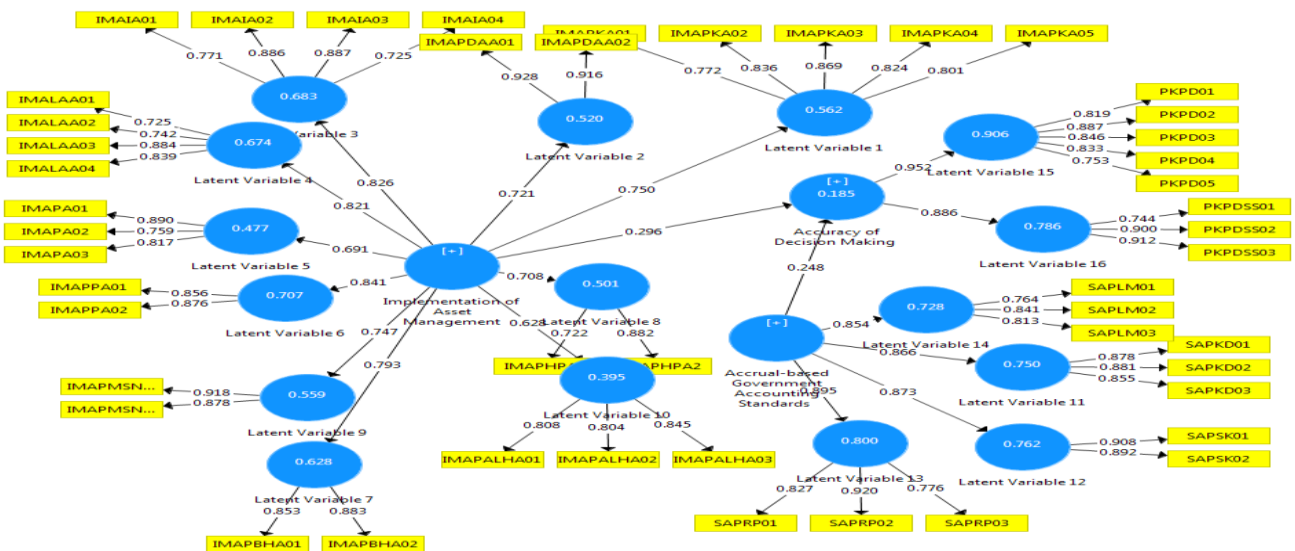


Figure 2. Diagram of Path & Loading Factor of Research Variables

Based on the output in the path diagram above, the loading factor has met the convergent validity, namely the indicator value is above 0.5. All loading factors are significant at the 5% level. The validity test table describes the loading factor of each indicator.

Based on the results of the reliability test, it can be concluded that all variables have been tested reliable. The Alpha-Cronbach reliability coefficient for each variable is positive and significant. The higher the reliability coefficient value, the higher the degree of reliability of the instrument as a measuring tool. The results of the reliability test for each variable can be seen in the table below:

Table 5. Reliability Test

Variable	AVE	Cronbach's Alpha	Composite Reliability	Description
Implementation of Asset Management (X1)	0.627	0.947	0.952	Reliable
Accrual-based Government Accounting Standards (X2).	0.550	0.917	0.930	Reliable
Accuracy of Decision Making (Y)	0.603	0.905	0.924	Reliable

Source: Results of smart PLS data processing

The reliability output results above prove that the variables of Implementation of Asset Management, Accrual-based Government Accounting Standards and the Accuracy of Decision Making have Cronbach's Alpha above 0.6 and Composite Reliability above 0.7, this means that the indicators used in each dimension have sufficient reliability. good or able to measure the construct.

4.1.3. Evaluation of the Goodness of Fit of the Structural Model (Inner Model).

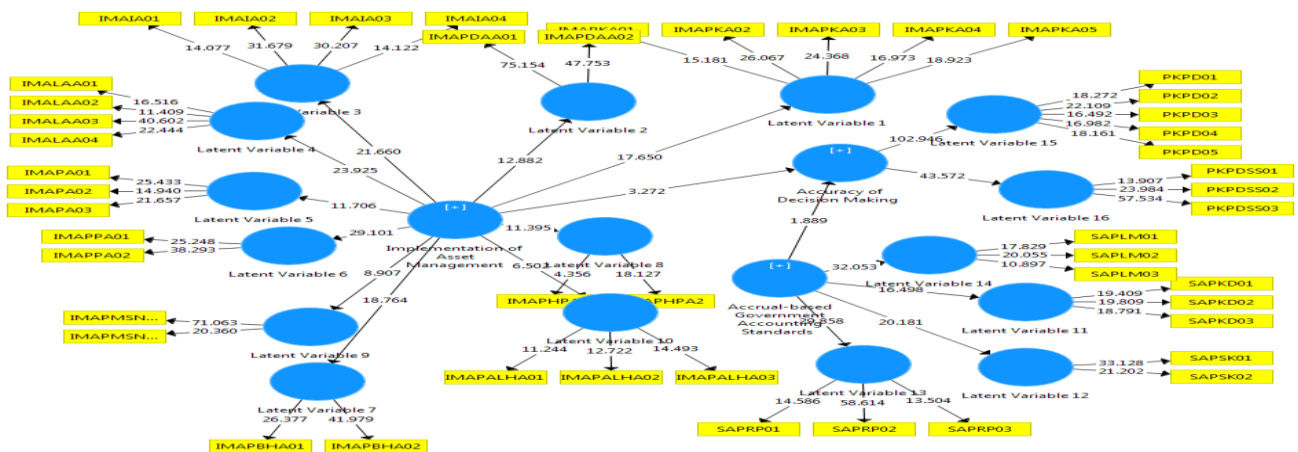
Table 6. R Square

Variable	R Square
Accuracy of Decision Making (Y)	0.815

Source: Results of smart PLS data processing

The R2 value for the Accuracy of Decision Making variable is 0.815, this means that the variable Accuracy of Decision Making is explained by the Implementation of Asset Management, Accrual-based Government Accounting Standards variables of 81.5%, the remaining 18.5% is influenced by other variables not in the research model.

4.1.4. Hypothesis test





### Figure 3. Hypothesis Test Result

Table 7. Path Coefficients

Relationship Between Variables	Parameter Coefficient	T Statistics	P Values	Information
Implementation of Asset Management => Accuracy of Decision Making	0.296	3.272	0.001	Significantly Influence
Accrual-based Government Accounting Standards => Accuracy of Decision Making	0.248	1.889	0.059	Significantly Influence

Note: Significant at the 5% level

The path parameter coefficient obtained from the influence of the Implementation of Asset Management variable on the Accuracy of Decision Making variable is 0.296 with a Tstatistic value of 3.272 > 1.66, and P values 0.001 < 0.005 this means that there is a significant effect of Implementation of Asset Management variable on the Accuracy of Decision Making variable.

The path parameter coefficient obtained from the influence of the Accrual-based Government Accounting Standards variable on the Accuracy of Decision Making variable is 0.248 with a Tstatistic value of 1.889 > 1.66, and P values 0.059 = 0.005 this means that there is a significant positive effect of Accrual-based Government Accounting Standards on the Accuracy of Decision Making variable.

## 4.2. Discussion

### 4.2.1. Effect of Implementation of Asset Management on The Accuracy of Decision Making

As the results of the hypothesis test show that the implementation of the asset management has effect on Accuracy of Decision Making. The direction of influence is positive, this means that if asset management is implemented properly, decision making will be more accurate. In general, asset management is needed to provide asset knowledge and related management capacity and decision support activities in a business context (Hasting, 2010). Asset management performance needs to be measured in a comprehensive and integrated manner in order to obtain information for decision making in the context of optimizing assets (Sri & Rifki, 2020). Implementation of Asset Management which consists of planning asset requirements, procurement of assets, inventory of assets, legal auditing of assets, valuation of assets, operation and maintenance of assets, rejuvenation / renewal of assets, deletion of assets, destruction of assets and transfer of assets is important in the Implementation of Asset Management, if it was all done well, then the decision making is also right.

### 4.2.2. Effect of Accrual-based Government Accounting Standards on The Accuracy of Decision Making

As the results of hypothesis testing, that Accrual-based Government Accounting Standards has a significant effect on Accuracy of Decision Making. The direction of influence is positive, this means that if Accrual-based Government Accounting Standards are implemented properly, decision making will be more accurate. Consistent application of Government Accounting Standards in the preparation of financial reports can improve the quality of financial reports. The quality of financial reports can affect the accuracy of decision making. Errors in presenting financial statements can be avoided by applying Government Accounting Standards. The uniformity of the form and format of the financial reports used as a reference greatly influences the value of government financial reporting information. The results of the Financial Statements will be considered by management to make a decision. The results of this study are in line with previous research by Sinaranata, Putra, and Saitri (2019), Gardi (2021), and Ababneh & Aga (2019) that significantly the quality of financial reports has a positive effect on leadership decision making.

## 5. Conclusions

Based on the results of hypothesis testing and the discussion that has been described in previous chapters, it can be concluded that:

The implementation of the asset management has effect on Accuracy of Decision Making in a positive direction. This means that the better the implementation of the asset management, the better Accuracy of Decision Making. Accrual-based Government Accounting Standards has a significant effect on Accuracy of Decision Making in a positive direction. This means that the better the Accrual-based Government Accounting Standards, the better Accuracy of Decision Making.

### Suggestions

The need for a better understanding from leaders within the Ministry of Defense/TNI regarding asset management in order to implement it better and also an understanding of Accrual-based Government Accounting Standards.

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