IMPACT OF REGIONAL PROPERTY MANAGEMENT AND INFORMATION SYSTEMS ON THE FINANCIAL STATEMENTS QUALITY

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Abstract

This study aims to investigate the impact of local property management and government information systems on the quality of local government financial statements, with a focus on North Toraja Regency. Local government financial reports are considered a key tool in maintaining public financial accountability and transparency. Effective local property management and efficient government information systems are identified as key factors that may affect the quality of financial statements. This study used multiple regression analysis method to analyse data collected through a survey of government officials, finance staff, and related stakeholders. The results of the analysis show that both local property management and government information systems have a significant positive influence on the quality of financial statements. This finding is consistent with Public Asset Management theory and Accounting Information System Theory.

Keywords: Regional Property Management; Government Information System; Financial Statement Quality; Public Asset Management.

INTRODUCTION

Local government financial reports are an important tool in maintaining accountability and transparency in public financial management (Masdar, et al: 2021). The quality of these financial statements is not just an administrative obligation, but also a reflection of the local government's commitment to presenting accurate and relevant information to stakeholders (Safkour, et al: 2019). How local property management and local government information systems affect the quality of financial statements has become an increasingly profound question in the context of government financial management.

Along with the times and the complexity of local government tasks, the importance of effective and efficient management of public assets is increasingly felt. Not only that, the implementation of sophisticated information systems is also key in facilitating the collection, processing, and reporting of financial data. Highlighting the relationship between effectivemanagement of local property and the reduction of the risk of accounting errors. Well-managed public assets can provide a strong basis for the presentation of accurate and reliable financial statements(Ball, 2020).

Sophisticated information systems can improve the efficiency of the process of collecting, processing, and reporting financial data (Praditha, et al 2020; Pasaribu, 2021). However, the extent to which good local property management and robust information systems can contribute to improving the quality of local government financial reports is still an issue that needs further research. Several recent studies highlight the importance of this topic. For example, research by Poae, Ilat, and Warongan (2017) revealed that effective management of public assets can help reduce the risk of accounting errors and improve the quality of local government financial statements. Similarly, research by Nadia and Budiarto (2021) emphasizes the important role of integrated informationsystems in presenting reliable and real-time financial information in financial statements.

In this article, we will further explore how local property management and local government information systems can affect the quality of local government financial reports. We will analyse the impact of good management practices and efficient information systems, and identify key factors that can improve the quality of financial reporting.

Thus, this study aims to provide deeper insight into the relationship between local property management, local government information systems, and the quality of local government financial statements. The results of this study are expected to make a significant contribution to efforts to improve transparency and accountability in public financial management. Based on the explanation above, the main questions that are the focus of this research are: "What is the effect of local property management and local government information systems on the quality of local government financial reports in North Toraja Regency?".

THEORETICAL FOUNDATION

In this study, the theories applied to support the analysis of the effect of local property

management and local government information systems on the quality of local government financial statements include Public Asset Management Theory and Accounting Information System Theory.

Public Asset Management Theory: Public Asset Management Theory focuses on the effective and efficient management of public assets by governments (Lindley, 1992). In the context of this study, this theory states that good management practices towards public assets can have a positive impact on the quality of local government financial statements. These practices include proper maintenance, good risk management, and efficient use of resources in the management of localproperty. Therefore, by applying these concepts, this study will explore the extent to which the implementation of public asset management practices can contribute to improving the quality of local government financial statements in North Toraja Regency.

Accounting Information System Theory: Accounting Information Systems Theory emphasises the role of information systems in generating and providing relevant and accurate accounting information (Monteiro & Cepeda, 2021). In the context of this study, this theory suggests that efficient local government information systems can better support the collection, processing and reporting of financial data. Thus, sophisticated and integrated information systems can be the key to improving the quality of financial statements. By understanding the role of accounting information systems, this study will evaluate the extent to which the implementation of efficient information systems can positively affect the quality of local government financial reports in North Toraja Regency.

In the context of this research, the selection of Public Asset Management Theory and Accounting Information System Theory has significant relevance to explain the relationship between the management of local property, local government information systems, and the quality of local government financial statements in North Toraja Regency.

Public Asset Management theory provides a conceptual foundation that understands the importance of effective and efficient management of public assets, particularly in the context of local property (Awalauddin, Suharman & Fitriyah, 2018). The implementation of good management practices, such as proper maintenance, good risk management, and efficient use of resources, is expected to create an enabling environment for the preparation of quality financial statements. Therefore, this study will examine the extent to which the implementation of public asset management practices can contribute to improving the quality of local government financial statements in North Toraja Regency.

Accounting Information System theory is relevant because it highlights the role of information systems in the process of collecting, processing, and reporting financial data (Napsah, Akram & Fitriyah, 2023). In the context of this research, efficient local government information systems are expected to help provide accurate and relevant information for the preparation of financial statements. Therefore, this study will evaluate how the implementation of an efficient information system can helpto provide accurate and relevant information for the preparation of financial statements. contribute to improving the quality of local government financial reports in North Toraja Regency.

By linking these two theories, this study aims to explore the understanding of how the interaction between public asset management and local government information systems can have a significant impact on the quality of financial statements. This analysis is expected to provide a more holistic and in-depth insight into the factors that influence the quality of local government financial reports in North Toraja Regency.

In the conceptual basis of this research, researchers focus on two main theories that can provide an in-depth understanding of how local property management and local government information systems affect the quality of local government financial reports in North Toraja Regency. Firstly, the **Public Asset Management Theory:** This theory emphasises the importance of effective and efficient management of public assets by the government. Good management practices of public assets, such as proper maintenance, good risk management, and efficient use of resources in the management of local property, are expected to have a positive impact on the quality of local government financial statements. Thus, the first hypothesis is directed at the positive relationship between effective public asset management practices and the quality of financial statements.

Second, **Accounting Information Systems Theory:** This theory focuses on the role of information systems in generating and providing relevant and accurate accounting information (Pontoh, et al., 2013). In the context of this research, an efficient local government information system is expected to better support the collection, processing, and reporting of financial data. Therefore, the second hypothesis assumes that the efficiency of local government information systems is positively correlated with the quality of local government financial reports.

In addition, the findings of several previous researchers. Among them; Nadia & Budiarto (2021); Goutama & Yudianto (2019); Pamoey & Pamungkas (2018) Asizi, Indayani & Abdullah (2023) and Paoe, Ilat & Warongan (2021) show that effective management of public assets can reduce the risk of accounting errors. Meanwhile, research by Nadia and Budiarto (2021) emphasises the role of integrated information systems in supporting reliable financial information.

By detailing this conceptual framework, this research will gain a solid foundation for developing hypotheses, directing the search for previous references, and testing the impact of practices. Management of public assets and the efficiency of local government information systems on the quality of local government financial reports in North Toraja Regency.
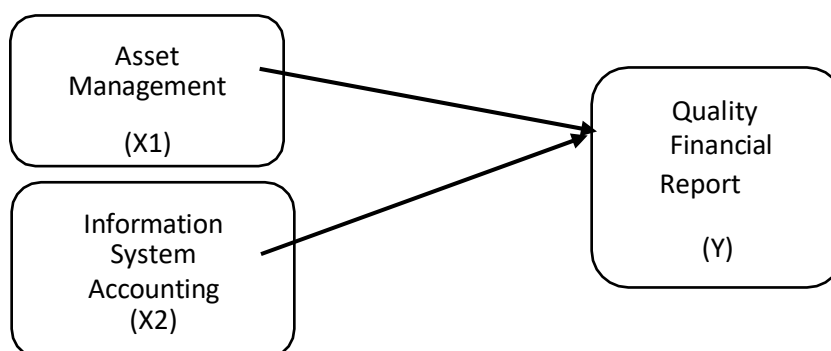
Based on the explanation above, the hypothesis developed is:

Hypothesis 1 (H1):

Hypothesis Statement: "Good management of local property by local governments has a positive effect on the quality of local government financial reports in North Toraja Regency." **Rationality:** In the context of Public Asset Management Theory, this hypothesis reflects the belief that effectivepublic asset management practices can improve the quality of financial statements, as good management can create a solid foundation for accurate financial information.

Hypothesis 2 (H2):

Hypothesis Statement: "Efficient local government information systems have a positive effect on the quality of local government financial reports in North Toraja Regency."

Rationality: This hypothesis reflects the tenets of Accounting Information Systems Theory, which emphasises the role of information systems in improving the accuracy and relevance of financial information. The efficiency of information systems is expected to contribute positively to the quality of financial statements.

Hypothesis 3 (H3):

Hypothesis Statement: "There is a positive relationship between good local property management practices and the efficiency of local government information systems in improving the quality of financial statements in North Toraja Regency."

Rationality: This hypothesis combines both aspects of Public Asset Management Theory and Accounting Information Systems Theory. It is expected that good management of local property and efficiency of local government information systems together can have a positive impact on the quality of financial statements.

RESEARCH METHODS

This study used a survey method to collect data from the local government of North Toraja Regency. The population of this study involved relevant officials, financial staff, and stakeholders related to asset management and information systems. The sample of respondents was selected by purposive sampling, with a total of 50 respondents. The research instrument used was a questionnaire developed based on the independent variables, namely the management of local property by local governments and the efficiency of local government information systems, as well as the dependent variable, namely the quality of local government financial statements.

Data was collected through a survey by distributing questionnaires to predetermined respondents. The survey can be conducted either in person or through online methods, depending on the availability and preference of the respondents. The validity of the questionnaire will be tested through a content validity test, while its reliability will be tested using a retest test. Once data collection is complete, the data will be inputted and analysed using SPSS software (Darmawan, 2013).

Data analysis involves descriptive statistical techniques to summarise and describe the

characteristics of the data. Correlation tests will be used to identify the correlation between the independent and dependent variables. Furthermore, regression analyses will be conducted to test the influence of the independent variables on the dependent variable. Presentation of analysis results will use tables, graphs and other data visualisations. Interpretation of the results will be done through discussion, comparing the findings with relevant literature, and exploring the implications of the results for the theory and practice of asset management and local government information systems.

RESEARCH RESULTS

Classical Assumption Test

- **Normality Test**

    The normality test aims to test whether in a regression model, confounding or residual variables have a normal distribution or not. A good regression model is one that has a normally distributed residual value. The results of the normality test can be seen from the Normal P- P Plot image below.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Y
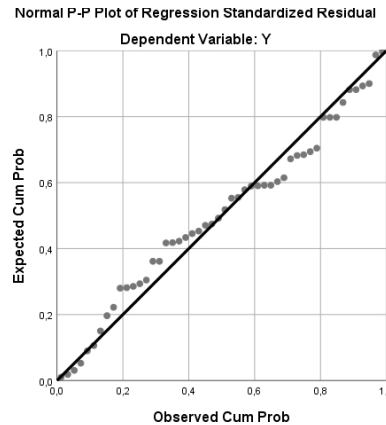
Based on the results above, it can be seen that the distribution of points from the Normal P-P Plot image above is relatively close to a straight line, so it can be concluded that the residual data is normally distributed.

- **Multicollinearity Test**

    Multicollinearity test aims to test whether there is a correlation between independent variables in the regression model. The multicollinearity test results can be seen in the table below:

Cofficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Management of Regional Property (X1)	,536	1,867
	Government Information System (X2)	,536	1,867

a.Dependent Variable: Financial Statement Quality (Y)

Seeing the results in the table above, the results of the calculation of the Tolerance value, there are no independent variables that have a tolerance value of less than 0.10. Meanwhile, the results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing, namely the absence of the VIF value of the independent variable which has a VIF value of more than 10. Referring to the results of the calculation of the Tolerance and VIF values, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

- **Heteroscedasticity Test**

Heteroscedasticity testing is done by making a Scatterplot between the residuals and predicted values of the standardised dependent variable. The results of the heteroscedasticity test can be seen in the figure below:

Scatterplot
Dependent Variable: Y
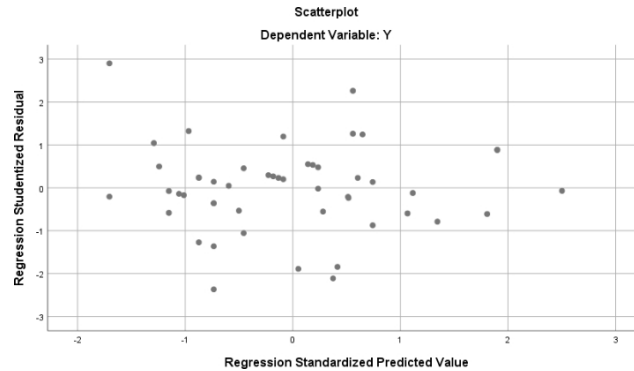
Based on the picture above, it can be seen that there is no clear pattern and the points spread above and below the number 0 on the Y axis. This shows that the data in this study does not occur heteroscedasticity. So that the regression model is feasible to use to predict the quality of financial statements. based on the input of the independent variables (Regional Property Management and Government Information Systems).

- **Autocorrelation Test**

    The autocorrelation test is to see if there is a correlation between a period t and the previous period (t -1). In simple terms, regression analysis is to see the effect between the independent variable and the dependent variable, so there should be no correlation between observations and previous observation data. A good regression model is a regression that is free from autocorrelation or no autocorrelation occurs. For more details, the results of the autocorrelation test can be seen in the table as follows:

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,566ª	,321	,292	2,02647	2,145
a. Predictors: (Constant), Government Information System (X2), Management Regional Property (X1)					
b. Dependent Variable: Financial Statement Quality (Y)					

Based on the table above, the DW value can be known as 2.145, this value will be compared with the value of the 5% significance table, with a sample size of 50 (n) and the number of independent variables 2 (k = 2), then the du value in the DW table is 1.628, and the calculated DW value is 2.145. Because

DW value of 2.145 is greater than the upper limit (du) of 1.628, it can be concluded that there is no autocorrelation.

Hypothesis Test

To analyse the hypothesis in this study, statistical methods were used. all statistical calculations were used with the help of the SPSS program. the significance level used in this study is 0.05 (5%). To test the effect of Regional Property Management and Government Information Systems on the quality of financial statements, the following equation model is used:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2$$

Cofficients^a

Model		Unstandardised Coefficients		Standardised Coefficients
		B	Std. Error	Beta
1	(Constant)	18,211	3,766	
	X1	,190	,095	,327
	X2	,251	,142	,290

a. Dependent Variable: Financial Statement Quality

From the results of the regression analysis, it can be seen that the multiple regression equation is as follows:

$$Y = 18.211 + 0.190\ (X1) + 0.251\ (X2)$$

Based on the equation above, it can be explained as follows:

a. The constant value (a) of 18.211 means that if the Regional Property Management and Government Information System variables are considered constant or do not change, the quality of financial statements will increase by 18.211.

a. The coefficient value (β_1) on the Regional Property Management variable is positive, which is equal to 0.190, meaning that every 1% increase in the Regional Property Management variable will increase the quality of financial reports by 0.190 assuming the Government Information System variable is considered constant or does not change.

b. The coefficient value (β_2) on the Government Information System variable is positive, namely 0.251, meaning that every change in the Government Information System variable by 1% will increase

the quality of financial statements is 0.251 with the assumption that the Regional Property Management variable is considered constant or has not changed.

Determination Coefficient Test (R)²

The coefficient of determination (R^2) measures how far the model's ability to explain variations in the dependent variable. For more details, the results of the coefficient of determination test can be seen in the following table:

				Std. Error	
Mo del	R	R Square	Adjusted R Square	of the Estimate	Durbin-Watson
1	,566ª	,321	,292	2,02647	2,145
a. Predictors: (Constant), Government Information System (X2), Goods Management Regionally Owned (X1)					
b. Dependent Variable: Financial Statement Quality (Y)					

Model Summary[b]

The results of multiple regression testing show that the coefficient of determination (R^2) is 0.292 or 29.2%. So it can be said that 29.2% of the quality of financial statements is influenced by Regional Property Management and Government Information Systems. While the remaining 70.8% is influenced by other variables not examined in this study.

Simultaneous Test (F Test)

The F test is used to calculate whether together (Simultaneously) the independent variables have an effect on the dependent variable. The results of these tests can be seen in the following table:

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regressio n	91,070	2	45,535	11,088	,000[b]
	Residuals	193,010	47	4,107		
	Total	284,080	49			
a. Dependent Variable: Financial Statement Quality (Y)						

b. Predictors: (Constant), Government Information System (X2), Management of Regional Property (X1)

According to Imam Ghozali (2011: 101) if the sig value. <0.05, it means that the independent variable (X) simultaneously affects the dependent variable (Y). Based on the table above, the Significance Value is 0.000. Based on these results, it can be concluded that simultaneously (together) Regional Property Management and Government Information Systems have an effect on the quality of financial statements.

Partial Test (t Test)

The t test is a test to show the partial effect of the independent variables in the model on the dependent variable. This is intended to determine how far the influence of one independent variable is in explaining the dependent variable. Then the effect can be seen in the following table.

Coefficients^a

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18,211	3,766		4,836	,000
	Management Property Region (X1)	,190	,095	,327	1,993	,052
	Information System Government (X2)	,251	,142	,290	1,765	,084

Dependent Variable: Financial Statement Quality (Y)

a. The effect of regional property management on the quality of financial statements

Based on the results of partial calculations of the effect of regional property management on the quality of financial statements, the tcount value is 1.993 and the $_{ttable}$ is 1.676. Because the value of

t_{count} is greater than t_{table}, it can be concluded that the regional property management variable affects the quality of financial statements.

b. The effect of government information systems on the quality of financial statements

Based on the results of partial calculations of the effect of government information systems on the quality of financial reports, the t_{count} value is 1.765 and the t table is 1.676. Because the $t_{count\ value\ is}$ greater than the t_{table}, it can be concluded that the government information system variable has an effecton the quality of financial reports.

Through multiple regression analysis with the equation $Y = 18.211 + 0.190\ (X1) + 0.251\ (X2)$, this study produces findings that can be interpreted as an indication of the positive influence of the variables of Regional Property Management and Government Information Systems on improving the quality of local government financial reports in North Toraja Regency.

First of all, the constant value (a) of 18.211 illustrates that if Regional Property Management and Government Information Systems are considered fixed or unchanged, the quality of financial statements is expected to increase by 18.211. This can be related to the theory of Public Asset Management, which emphasises the importance of effective and efficient management of publicassets, including regional property. In this context, a constant may reflect the positive impact of the sustainability and stability of asset management practices.

The coefficient ($\beta1$) on the Regional Property Management variable of 0.190 indicates that every 1% increase in the management of regional property is followed by an increase in the quality of financial statements by 0.190. This is consistent with the theory of Public Asset Management, which states that good management practices of public assets can improve the quality of financial statements.Effective management of local property is considered a strategy to optimise resources and reduce the risk of accounting errors.

Meanwhile, the coefficient ($\beta2$) on the Government Information System variable of 0.251 indicates that every 1% change in the government information system is followed by an increase in the quality of financial statements by 0.251. This is in line with Accounting Information Systems Theory, which emphasises the role of information systems in generating and providing relevant and accurate accounting information. An efficient government information system can make a positive contribution to the collection, processing, and reporting of financial data.

Overall, the findings provide empirical support for the theories on which the research is based. Local Property Management and Government Information Systems are identified as key factors that contribute to improving the quality of local government financial statements.

These results provide a deeper understanding of the importance of public asset management and information systems in the context of local government financial management.

The importance of effective management of public assets, as found in this study, has received support from previous findings. Research by Ehalaiye, Redmayne & Laswad, (2021) and Adiputra, et al, (2018) confirmed that good management practices of public assets can have a positive impact on the quality of local government financial statements. This finding is in line with our research results which show that any improvement in the management of local property is followed by an increase in the quality of financial statements.

Efficient government information systems have also been the focus of previous research. Research by Sofyani, et al (2020) and Melitski & Manoharan, (2014) highlighted that good information system implementation can improve transparency and accountability in government financial reporting. Our findings, which show that any change in government information systems is followed by an improvement in the quality of financial reports, provide an additional contribution to the literature supporting the critical role of information systems in the context of local government financial management. Thus, the results of this study not only contribute to practical understanding, but also integrate with previous findings, reinforcing the urgency of public asset management and efficient implementation of information systems in the context of local government financial reports.

Not only that, this study reflects consistency with previous research findings regarding the coefficient of determination (R2) in the context of the quality of government financial statements. Research by Begdeli, et al (2013) shows that a number of independent variables can explain some of the variation in the quality of financial statements. As seen in our regression analysis results, the coefficient of determination (R2) of 29.2% indicates that about 29.2% of the variation in the quality of financial statements can be explained by Local Property Management and Government Information Systems. This is in line with the general understanding that certain factors, such as asset management and information systems, can be key drivers in improving the quality of local government financial reporting.

In addition, it is important to detail that the results of the F test or simultaneous test show that Regional Property Management and Government Information Systems together have a significant effect on the quality of financial statements. This finding supports previous research, such as the research of Saputra, et al (2021) which emphasizes that the impact of independent variables can simultaneously significantly affect the quality of financial statements. Therefore, the results of this study provide further confirmation of the importance of considering the interaction between asset management and information systems in an effort to improve the quality of financial reporting.

local government. By summarising these findings, this research not only enriches the current literature but also confirms and strengthens pre-existing knowledge

CONCLUSIONS

Based on the results of hypothesis testing and multiple regression analysis, this study draws the conclusion that Regional Property Management and Government Information Systems have a significant positive influence on the quality of financial statements of the local government of North Toraja Regency. These findings illustrate the importance of effective management of public assets, such as local property, as well as efficient implementation of government information systems in improving transparency and accountability in financial reporting.

Specifically, the positive coefficient values on the Local Property Management and Government Information System variables indicate that improvements in both aspects will lead to improved financial reporting quality. In other words, improving public asset management practicesand implementing efficient information systems can be effective strategies in improving the quality of local government financial reporting.

This result is in line with Public Asset Management theory which emphasises the importance of good management of public assets to achieve better quality financial statements. In addition, these findings also support the concept of Accounting Information Systems Theory which emphasises the important role of information systems in providing reliable accounting information.

In conclusion, this study contributes to the understanding of the factors that influence the quality of local government financial reports. Policy recommendations can be directed at improving public asset management and optimising government information systems as strategic steps to improve accountability and transparency in public financial management in North Toraja Regency.

SUGGESTIONS AND RECOMMENDATIONS

Based on the research findings, a number of suggestions and recommendations are proposed to improve the quality of the financial statements of the local government of North Toraja Regency. Firstly, it is recommended to strengthen the management of local property by encouraging the implementation of more effective and efficient practices, involving the development of policies that support the optimisation of public assets, proper maintenance, and good risk management. Furthermore, investment in the development and maintenance of more sophisticated and integrated government information systems is required to ensure the collection, processing and reporting of financial data can be done more efficiently and accurately.

In addition, efforts are needed in training and developing human resources, providing increased expertise related to asset management and the use of information systems. Skilled and trained human resources will support the implementation of best practices and optimisation of technology use. To support transparency, it is recommended to develop policies that encourage transparency in financial reporting. More open information will strengthen stakeholder trust and improve local government accountability.

Periodic audits of public asset management and government information systems are also recommended to ensure that practices are implemented in accordance with applicable standards and policies. Collaboration with external parties, such as academics or financial practitioners, can also bring additional perspectives and constructive input related to asset management and information technology. Finally, the establishment of sustainable performance indicators related to asset management and information systems is expected to provide a basis for evaluating the achievement of objectives and making necessary improvements. By implementing these suggestions and recommendations, it is hoped that the local government of North Toraja Regency can improve the quality of its financial statements and achieve higher levels of transparency, accountability and efficiency in asset management and information technology.

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