

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh manajemen aset yang terdiri dari inventarisasi aset, legal audit aset, penilaian aset, serta pengawasan dan pengendalian aset terhadap optimalisasi aset berupa tanah dan bangunan milik Pemerintah Kabupaten Luwu Timur serta mengetahui kendala dan upaya dalam pengelolaan aset berupa tanah dan bangunan milik Pemerintah Kabupaten Luwu Timur dalam rangka mendukung optimalisasi aset. Teknik analisis data yang digunakan ialah regresi linier berganda dengan asumsi klasik normalitas, multikolinearitas dan heteroskedastisitas. Instrumen penelitian ini berupa kuesioner dan wawancara telepon dan tertulis. Penelitian ini menggunakan kuesioner kepada seluruh populasi sebanyak 136 responden dengan kuesioner yang kembali dan dianalisis berjumlah 100 responden. Penelitian ini juga menggunakan wawancara kepada 4 narasumber.

Hasil penelitian menunjukkan bahwa terdapat pengaruh yang positif dan signifikan secara parsial atas inventarisasi aset, legal audit aset, penilaian aset, serta pengawasan dan pengendalian aset terhadap optimalisasi aset berupa tanah dan bangunan milik Pemerintah Kabupaten Luwu Timur. Hasil penelitian juga menunjukkan bahwa secara serentak terdapat pengaruh yang positif dan signifikan atas manajemen aset (inventarisasi aset, legal audit aset, penilaian aset, serta pengawasan dan pengendalian aset) terhadap optimalisasi aset tetap berupa tanah dan bangunan milik Pemerintah Kabupaten Luwu Timur.

Kata kunci: inventarisasi aset, legal audit aset, penilaian aset, pengawasan dan pengendalian aset, optimalisasi aset

ABSTRACT

This research aims to examine the effect of asset management which consists of asset inventory, legal audit of asset, asset valuation, as well as asset supervision and control on the optimization of assets in the form of land and buildings owned by the East Luwu Regency Government and to find out the obstacles and efforts in asset management in the form of land and buildings owned by the East Luwu Regency Government in order to support asset optimization. The data analysis technique used is multiple linear regression with the classic assumptions of normality, multicollinearity and heteroscedasticity. The research instruments were questionnaires and telephone and written interviews. This research used questionnaires to the entire population of 136 respondents with questionnaires that returned and analyzed amounted to 100 respondents. This study also used interviews with 4 interviewees.

The results of research showed that there is a positive and partially significant effect on asset inventory, legal audit of asset, asset valuation, as well as asset supervision and control on the optimization of assets in the form of land and buildings owned by the East Luwu Regency Government. The results of research also show that simultaneously there is a positive and significant effect on asset management (asset inventory, legal audit of assets, asset valuation, as well as asset supervision and control) on the optimization of fixed assets in the form of land and buildings owned by the East Luwu Regency Government.

Keywords: asset inventory, legal audit of asset, asset valuation, asset supervision and control, asset optimization