The Effect of Physical Inventory, Legal Audit, Asset Assessment, Asset Use Optimization Analysis, and Asset Management Information System on Asset Optimization in H. Abdul Aziz Marabahan General Hospital, Barito District, Kuala Province, Kalimantan Selatan

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Abstract

This study aims to determine and analyze the simultaneous and partial effects of physical inventory variables, legal audits, asset valuation, analysis of optimizing asset utilization, and Asset Management Information Systems on asset optimization in H. Abdul Aziz Marabahan Hospital, Barito Kuala Regency, South Kalimantan Province.

This type of explanatory research uses a quantitative approach, the population in this study are employees at H. Abdul Aziz Marabahan Hospital, totaling 35 people. The sampling method uses the census method, namely, all members of the population, totaling 35 people, are sampled in the study. Data collection techniques using interviews, observations, documentation, and questionnaires. Data are measured with a Likert scale, hypotheses tested using the t test and F test, and then analyzed using multiple linear regression.

The results of this study indicate that physical inventory, legal audit, asset valuation, analysis of optimizing asset utilization, and the Asset Management Information System simultaneously influence the optimization of assets at H. Abdul Aziz Marabahan Hospital. The asset management information system partially influences asset optimization. The results of the study show that the asset management information system at H. Abdul Aziz Marabahan Hospital. Physical inventory, legal audit, asset appraisal, and analysis of optimizing asset utilization partially have no effect on asset optimization. The asset management information system has a dominant influence on asset optimization at the H. Abdul Aziz Marabahan Hospital.

Keywords: physical inventory, legal audit, asset valuation, analysis of optimizing asset utilization, asset management information system, asset optimization

1. Introduction

One of the benchmarks for the successful implementation of regional autonomy in Indonesia is influenced by the success of the regional government in managing regional assets. Regional Property Management is based on Law No. 17 of 2003 concerning State Finance, Law No. 1 of

2004 concerning the State Treasury, Minister of Home Affairs Regulation Number 17 of 2007 concerning Technical Guidelines for Regional Property Management, Government Regulation No. 27 of 2007 concerning Management of State Property/Regional Property. Asset management that is carried out properly and efficiently, based on the principles of efficient and effective asset management is expected to provide strength to regional governments to finance regional development. Professional and modern state asset management, by prioritizing good governance on the one hand, is expected to be able to provide a good image in the eyes of the public so as to increase trust in state financial management.

Based on the Regulation of the Minister of Home Affairs Number 17 of 2007 concerning In the Technical Guidelines for the Management of Regional Property and the Regional Regulation of Barito Kuala Regency Number 13 of 2017 concerning the Management of Regional Property, it is explained that the Management of Regional Property is a whole activity that includes planning needs and budgeting, procurement, use, utilization, security, and maintenance, assessment, transfer, destruction, elimination, administration and development, supervision, and control.

Regional property is all tangible or intangible entities or objects purchased or obtained at the expense of the regional government and or originating from other legal acquisitions. Regional property management is carried out based on functional principles, legal certainty principles, transparency principles, efficiency principles, accountability principles, and value certainty principles. The scope of this Regional Regulation includes: officials managing regional property; needs planning and budgeting; procurement; use; utilization; security and maintenance; evaluation; transfer; extermination; deletion; administration; development, supervision, and control; management of regional property in the Regional Apparatus Work Unit.

Pekei, Beni (2019:23) explains that the concept of management in asset management is one of the determining factors for organizational performance in a healthy business, related to efforts to manage assets so that they are able to support the overall management performance of Regional government or company organizations, which is very much needed in asset management precisely and regularly. These activities consist of identification, assessment, legal audit, analysis of asset optimization, and the integrated development of a reliable information system that can support asset management. Improvement is needed in the asset management information system to determine the number of assets, types of assets, location of assets, supporting documents for assets, manual data management, proper and correct utilization, and optimization of assets.

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The Regional Government must know how many assets and the value of regional assets they have, both for assets that are currently controlled and assets that are still in the form of potential but have not been controlled or utilized. Regional governments need to carry out identification and inventory of regional property, intended to obtain accurate, complete, and up-to-date information regarding regional assets owned or controlled by the Regional Government.

Regional asset management that is carried out optimally can provide benefits for local governments and is one of the keys to successful economic development in the region. Utilization of regional assets is intended so as not to burden regional government finances related to maintenance costs for regional assets and to avoid the possibility of expropriation from other parties who are not responsible. In fact, the H. Abdul Aziz Marabahan Regional General Hospital has quite a lot of assets to support health services, but due to the lack of orderly management of assets, this results in less optimal utilization of assets.

Optimization of regional property can be done in two ways, namely, through asset optimization studies and investing. Asset optimization studies can be carried out, among other things, by identifying assets, developing an asset database, studying the highest and best use of assets, and developing an asset optimization strategy (Siregar, 2004: 523).

H. Abdul Aziz Marabahan Regional General Hospital is a type C hospital in Barito Kuala Regency. This hospital has the potential to be developed into a type B hospital through several improvements and improvements in terms of facilities and infrastructure, one of which is optimizing assets in support of improving public services. The assets of the H. Abdul Aziz Regional General Hospital Marabahan are land, equipment and machinery, buildings, and structures. To support the implementation of health services in a sustainable hospital, it must be supported by the availability of equipment that is ready to use and can function properly. From 2016 to 2020, machine tools and buildings on the goods balance of the H. Abdul Aziz Regional General Hospital Marabahan continued to increase. This means that the H. Abdul Aziz Marabahan Regional General Hospital continues to strive to improve service quality by purchasing equipment and machinery and building new buildings and assets.

The problem faced by the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, is disorder in the implementation of goods management related to needs planning and budgeting, use, administration, and inventory of assets that have not been carried out properly and correctly. This causes the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, to have difficulty knowing exactly what assets it manages. The impact is the inaccuracy of the value of the assets owned. The reason is that there are still errors in grouping maintenance expenditures and capital expenditures in budgeting documents, not yet optimal data collection for stock-taking of drug supplies, not yet optimal implementation of writing off goods, and still a lack of maintenance of office equipment and medical devices as a result. So the problems in this study are: What are physical inventory, legal audit, asset valuation, asset utilization optimization analysis, and asset management information systems that simultaneously and partially affect asset optimization at H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province? As well as from the variables physical inventory, legal audit, asset valuation, analysis of optimizing asset utilization, and asset

management information systems, which have a dominant influence on asset optimization at the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province?

2. Literature review

2.1 Asset Inventory

Inventory is a series of activities to collect data, record it, report the results of asset data collection, and document both tangible and intangible assets at a certain time. Asset inventory is an activity that consists of two aspects: physical inventory and juridical/legal inventory. Physical aspects consist of shape, area, location, volume/amount, type, address, and others. The work processes carried out are data collection, coding and labeling, grouping, and bookkeeping and administration in accordance with asset management objectives. While the juridical aspect is the status of mastery, legal problems own the deadline for mastery.

From inventory activities, an inventory book is prepared that shows all material regional assets, both movable and immovable. The inventory book contains data in the form of number, specification of goods, materials, origin/method of acquisition of goods, size of goods/construction, unit, condition of goods, quantity of goods, and price, description. Siregar (2004; 518) The benefits of asset inventory are orderly administration, asset security, asset control, and supervision.

In an orderly administration of regional goods management, especially inventory management based on the Decree of the Minister of Home Affairs Number 152 of 2004, concerning Guidelines for Regional Goods Management, it can be divided into 2 activities, namely: recording activities, and reporting activities. Inventory Master Book is a combination of or compilation of Inventory Books. The inventory book is a collection of technical and administrative data records obtained from records of goods inventory cards as a result of a census in each unit or work unit that is carried out simultaneously at a certain time. In order to obtain data on goods and make an inventory book that is correct, accountable, and accurate, a regional goods census is carried out every five years.

2.2 Legal Audits

A legal audit is a scope of work for asset management that takes the form of an inventory of asset control status, systems and procedures for asset control, identification, and finding solutions to legal issues related to the control or transfer of assets (Siregar, 2004; 519). A regional asset must be owned and controlled by an entity, but the concept of mastery or control is more important than the concept of ownership. Mastery in question implies the entity's ability to obtain, maintain, hold, exchange, use economic benefits, and prevent other parties from using the benefits of an asset. This is based on the concept of substance over form; ownership only has a juridical or legal meaning.

According to ChabibSoleh and HeruRochmansjah (2016; 226-227), transfer is the transfer of ownership of regional property. The transfer of regional property is one of the scopes of regional property management, which also includes planning and budgeting, procurement, use, utilization, security and maintenance, assessment, destruction, deletion, administration and development, supervision, and control.

Legal audits can provide great benefits, especially in determining which regional properties should be included in the recording of fixed assets in the financial statements. Legal audits can be used to address various legal issues regarding the status of asset ownership, including weak tenure status, assets controlled by other parties, asset transfers, and others. According to Sugiama (2013; 188), the benefits of a legal audit are minimizing legal risks, optimizing assets, and solving various problems related to legal aspects.

2.3 Asset Valuation

Based on Government Regulation of the Republic of Indonesia No 6 of 2006 and Regulation of the Minister of Home Affairs No. 17 of 2007, valuation is a process of selective appraisal activities based on objective and relevant data and facts and using certain methods/techniques to obtain the value of regional property. The valuation of regional goods is carried out by an independent institution that is certified in the field of goods appraiser work, in accordance with statutory regulations, and appointed by the Regional Head.

Siregar (2016; 110) states that the results of the valuation of regional property are used for the purposes of compiling a regional balance sheet for the first time and for other purposes such as regional loans, insurance, changes in legal status, utilization of regional goods, and so on. The assessment must be accompanied by statements and requirements that are adjusted to the applicable assessment standards. The valuation of regional assets as regional equity in the regional government's financial balance sheet must indeed reflect true regional equity. Do not let the regions feel poor, not because they are poor, but because they cannot properly utilize their potential, especially their potential resources.

The results of the assessment carried out by the appraiser are very dependent on the abilities possessed by the appraiser. So here it is seen that there is an element of subjectivity that comes into play. A good appraiser is one who has the ability to make judgments as subjectively as possible while at the same time minimizing the elements of subjectivity, even though it is quite a difficult thing to do. In addition, the appraisal process requires the expertise of the appraiser in using various appropriate approaches to produce an accurate assessment based on various accurate data in the field. Even if the appraisal is based on field data, it is still an opinion. One indicator of the accuracy of the assessment is how far the results of the assessment differ from market data. In determining the value, the appraisers are equipped with methods in the form of approaches that are commonly used in assessments according to the purpose of the assessment and the type of object being assessed. Besides that, the appraiser also determines the use of principles for the object being assessed. (Ventolo, Jr. and Williams, 1990; 1).

2.4 Asset Utilization Optimization Analysis

Analysis of optimizing the use and utilization of assets is used to identify and sort assets into operational assets or non-operational assets (Siregar, 2004; 519). For operational assets, a more in-depth study is carried out to find out whether these operational assets are optimal or not in their use and utilization. Meanwhile, the analysis of non-operational assets is carried out on the existing condition of an asset to find out whether its utilization is optimal, seen from the economic aspect of the use of assets. As mentioned by Siregar (2004; 519), in order to optimize

an asset, a strategy formulation must be made to minimize and eliminate threats from environmental factors, and for assets that cannot be optimized, the cause must be sought.

In connection with the utilization of regional assets, especially immovable objects in the form of land or buildings, especially those that have not been utilized optimally so that they can provide value added, value in use, and are able to increase the economic value of the assets concerned, it can be carried out through utilization, namely asset utilization areas (land or buildings) by third parties (private companies) in the form of Build-Operate-Transfer, Build-Transfer-Operate, Build-Transfer, and Joint Operations.

2.5 Asset Management Information System

According to Siregar (2014; 564), an asset information system is an information system to support decision-making on assets to achieve asset management objectives in a planned, integrated manner and is able to provide the desired data and information in a short time.

Government Regulation Number 56 of 2005 regarding regional financial information systems also states that each region must implement an information system in their respective regions. The information technology needed to manage regional assets is sufficient and comes at a much lower cost compared to the huge losses due to negligence in regional asset management. Mardiasmo (2002; 237) states that, in relation to increasing the authority of state asset management, the blood government needs to prepare appropriate instruments to carry out regional asset management in a professional, transparent, accountable, efficient, and effective manner, starting from planning, management, and utilization to accountability and supervision.

An Asset Management Information System provides an organization with a whole asset journey, not only to see which assets were purchased and at what cost, which assets were used and how they were utilized, where they were located, and what cost was included, but also to help prevent loss or theft from assets in order to reduce insurance costs and overpayment of taxes. One of the key issues in an asset management information system is the availability of information at the right time, in the right format, to the right people, with the right queries, and at the right level.

The Asset Management Information System is essentially an effort to organize asset management documentation and administration. The orderliness of asset management documents is related to efforts to provide and collect data that accompanies the existence of assets, while administrative order is more intended to develop asset management procedures starting from the time of procurement, receipt, data changes, and asset deletion so that reports can be presented on time.

2.6 Asset Optimization

According to Pekkei, Beni (2019; 30) explains that asset optimization is a work process in asset management that aims to optimize the physical location, value, amount or volume, legal status, and economic potential of these assets. In this process, the assets owned by the local government are identified and grouped into those that still have potential and those that do not have potential.

Asset Optimization is optimizing the utilization of an asset, which can generate more benefits or also generate income. The lack of optimal use and maintenance of health facilities and equipment is also caused by a lack of planning for equipment procurement and maintenance. The problem that usually occurs is the unavailability of maintenance costs (which should be provided at least 1% of the investment value of the equipment); optimally, the cost of maintenance is 7-8% of the

cost of the equipment. Poor maintenance of medical equipment often results in a short life span of the equipment and results in an increase in additional required maintenance costs.

In this stage, the assets controlled by the local government are identified and grouped into assets that have potential and those that do not have potential. Assets that have potential can be grouped based on the leading sector, which is the basis of the national economic development strategy in the short, medium, and long term. Of course, the criteria for determining these leading sectors must be measurable and transparent. For assets that cannot be optimized, the cause must be sought, whether the factor is legal problems, physical problems, low economic value, or other factors.

Hypothesis

H1 : Physical inventory, legal audit, asset appraisal, asset utilization optimization analysis, and asset management information system simultaneously have a significant effect on asset optimization at the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province.

H2 : Physical inventory, legal audit, asset valuation, analysis of optimizing asset utilization, and asset management information systems partially have a significant effect on asset optimization at the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province.

H3 : The physical inventory variable has a dominant effect on asset optimization at the H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province.

3. Research methods

This research is quantitative research, namely research that measures two or more variables. This research is explanatory in nature, namely, research that aims to describe and explain the nature of a situation that was taking place at the time the research was conducted and to analyze the position of the variables studied and the relationship between other variables. (Sugiyono, 2005; 57).

The population in this study were employees who understood about assets at the H. Abdul Aziz Marabahan Regional General Hospital, totaling 35 people consisting of 1 director, 13 management/echelon III and IV, 10 management staff, and 11 functional persons. The sampling method uses the census method, namely, all members of the population, totaling 35 people, are sampled in the study. Data collection techniques used interviews, observations, documentation, and questionnaires; they measured data with a Likert scale, tested the hypothesis using the t test and F test, which were then analyzed using multiple linear regression.

4. Research result
4.1 Validity Test

Table 1, Physical Inventory Variable Validity Test (X_1)

Correlation	r count	r table	R count > r table
Physical Inventory ($X_{1.1}$)	0.592	0.334	Valid
Physical Inventory ($X_{1.2}$)	0.643	0.334	Valid
Physical Inventory ($X_{1.3}$)	0.644	0.334	Valid
Physical Inventory ($X_{1.4}$)	0.666	0.334	Valid
Physical Inventory ($X_{1.5}$)	0.647	0.334	Valid
Physical Inventory ($X_{1.6}$)	0.507	0.334	Valid

From Table 1, the value of r count > r table is based on a significant test of 0.05, meaning that each question item on the physical inventory variable (X_1) is valid.

Table 2, Validity Test of Legal Audit Variables (X_2)

Correlation	r count	r table	R count > r table
Legal Audits ($X_{2.1}$)	0.487	0.334	Valid
Legal Audits ($X_{2.2}$)	0.577	0.334	Valid
Legal Audits ($X_{2.3}$)	0.395	0.334	Valid
Legal Audits ($X_{2.4}$)	0.597	0.334	Valid
Legal Audits ($X_{2.5}$)	0.691	0.334	Valid
Legal Audits ($X_{2.6}$)	0.495	0.334	Valid
Legal Audits ($X_{2.7}$)	0.690	0.334	Valid

From Table 2, the value of r count> r table is based on a significant test of 0.05, meaning that each question item on the Legal Audit variable (X_2) is valid.

Table 3, Test the Validity of Asset Valuation Variables (X_3)

Correlation	r count	r table	R count > r table
Asset Valuation ($X_{3.1}$)	0.472	0.334	Valid
Asset Valuation ($X_{3.2}$)	0.717	0.334	Valid
Asset Valuation ($X_{3.3}$)	0.799	0.334	Valid
Asset Valuation ($X_{3.4}$)	0.646	0.334	Valid

From Table 3, the value of r count> r table is based on a significant test of 0.05, meaning that each question item on the Asset Valuation variable (X_3) is valid.

Table 4, Test the Validity of Variable Analysis of Optimizing Asset Utilization (X_4)

Correlation			r count	r table	R count > r table
Optimization Analysis. Asset Utilization ($X_{4.1}$)			0.395	0.334	Valid
Optimization Analysis. Asset Utilization ($X_{4.2}$)			0.657	0.334	Valid
Optimization Analysis. Asset Utilization ($X_{4.3}$)			0.740	0.334	Valid
Optimization Analysis. Asset Utilization ($X_{4.4}$)			0.608	0.334	Valid
Optimization Analysis. Asset Utilization ($X_{4.5}$)			0.612	0.334	Valid

From Table 4, the value of r count> r table is based on a significant test of 0.05, meaning that each question item on the Asset Utilization Optimization Analysis variable (X_4) is valid.

Table 5, Test the Validity of Asset Management Information System Variables (X_5)

Correlation		r count	r table	R count > r table
Management Information System ($X_{5.1}$)		0.721	0.334	Valid
Management Information System ($X_{5.2}$)		0.581	0.334	Valid
Management Information System ($X_{5.3}$)		0.472	0.334	Valid
Management Information System ($X_{5.4}$)		0.813	0.334	Valid

From Table 5, the value of r count > table is based on a significant test of 0.05, meaning that each question item on the Asset Management Information System variable (X_5) is valid.

Table 6, Validity Test of Asset Optimization Variables (Y)

Correlation	r count	r table	R count > r table
Asset Optimization (Y_1)	0.490	0.334	Valid
Asset Optimization (Y_2)	0.710	0.334	Valid
Asset Optimization (Y_3)	0.394	0.334	Valid
Asset Optimization (Y_4)	0.590	0.334	Valid
Asset Optimization (Y_5)	0.737	0.334	Valid
Asset Optimization (Y_6)	0.689	0.334	Valid

From Table 6, the value of r count> r table is based on a significant test of 0.05, meaning that each question item on the Asset Optimization variable (Y) is valid.

4.2 Reliability Test

Table 7, Reliability Test Results

No	Variable	Cronbach's Alpha if Item Deleted	Alpha Standard	Information
1.	Physical Inventory	0.774	0.70	Reliable
2.	Legal Audit	0.773	0.70	Reliable
3.	Asset Valuation	0.811	0.70	Reliable
4.	Asset Utilization Optimization Analysis	0.828	0.70	Reliable
5.	Asset Management Information System	0.784	0.70	Reliable
6.	Asset Optimization	0.796	0.70	Reliable

Based on Table 7 the results of the reliability test on the variables physical inventory, legal audit, asset appraisal, asset utilization optimization analysis, asset management information systems, and Asset Optimization show that the Cronbach Alpha value (α) of each of these variables is greater than the Alpha Standard value, or > 0.70, which means that all variables in this study are reliable and have reliability as a measuring tool.

4.3 Multiple Regression Analysis

Table 8, Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients			Correlations		
	B	Std. Error	Beta	T	Sig.	Zero-order	Partial	Part
1 (Constant)	1.436	4.567		.314	.755			
Physical Inventory (X_1)	.074	.208	.067	.355	.725	.449	.066	.044
Legal Audit (X_2)	.399	.229	.349	1.746	.091	.585	.308	.217
Asset Valuation (X_3)	-.016	.310	-.010	-.053	.958	.357	-.010	-.007
Asset Utilization Optimization Analysis (X_4)	-.149	.181	-.126	-.819	.419	.189	-.150	-.102
Asset Management Information System (X_5)	.674	.221	.509	3.045	.005	.677	.492	.379

a. Dependent Variable: Asset OptimizationY

Based on Table 8, the constant value (a) is 1.436 and the regression coefficient of each independent variable is obtained respectively b1 = 0.074, b2 = 0.399, b3 = -0.016, b4 = -0.149 and b5 = 0.674. From the constant values and regression coefficients, a multiple linear regression equation can be made as follows:

Y=1.436+ 0.074X1+ 0.399X2 -0.016X3-0.149X4 +0.674X5 +e.

The explanation of the equation is as follows:

1. A constant of 1,436 means that if the Physical Inventory (X1), Legal Audit (X2), Asset Valuation (X3), Asset Utilization Optimization Analysis (X4), Asset Management Information System (X5) has a value of 0, then Asset Optimization (Y) has a value of 1,436.
2. The regression coefficient of the asset inventory variable has a positive value of 0.074, meaning that if the physical inventory increases by 1 unit, then asset optimization will increase by 0.074 units, assuming other independent variables have a fixed value.
3. The regression coefficient of the legal audit variable is positive by 0.399, meaning that if the legal audit increases by 1 unit, then the optimization of assets will increase by 0.399 units, assuming other independent variables have a fixed value.
4. The regression coefficient of the asset valuation variable is negative by (0.016), meaning that if the asset valuation increases by 1 unit, then asset optimization will decrease by (0.016) unit, assuming other independent variables have a fixed value.
5. The regression coefficient of the analysis variable for optimizing asset utilization is negative by (0.149), meaning that if the analysis for optimizing asset utilization increases by 1 unit, then asset optimization will decrease by (0.149) units assuming other independent variables have a fixed value.
6. The regression coefficient of the asset management information system variable is 0.674, meaning that if the asset management information system increases by 1 unit, then asset optimization will increase by 0.674 units, assuming other independent variables have a fixed value.

4.4 Hypothesis testing

Table 9, Simultaneous Test Results (Test F)

ANOVAª						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	174.462	5	34.892	7.115	.000[b]
	Residual	142.224	29	4.904		
	Total	316.686	34			
a. Dependent Variable: Asset Optimization						
b. Predictors: (Constant), Asset Management Information System, Asset Valuation, Asset Utilization Optimization Analysis, Physical Inventory, Legal Audit						

Based on Table 9, a significant value of 0.000 is less than 0.05 or 0.000 <0.05, and the calculated F value is 7.115 > from F table 2.55, which means the independent variables are Physical inventory, legal audit, asset appraisal, asset utilization optimization analysis, asset management information system (simultaneously) influences Asset Optimization.

Table 10, Partial Significant Test Results (t test)

Variable	t coun	t table	Sig	Beta	Results
PhysicalInventory (X$_1$)	0.355	2.045	0.725	.067	No effect
Legal Audit (X$_2$)	1.746	2.045	0.091	.349	No effect
Asset Valuation (X$_3$)	-0.053	2.045	0.958	-.010	No effect
Asset Utilization Optimization Analysis (X$_4$)	-0.819	2.045	0.419	-.126	No effect
Asset Management Information System (X$_5$)	3.045	2.045	0.005	.509	Influential

Based on Table 10, it is explained that:
1. In the asset inventory variable (X1) there is a significant value of 0.725 which is greater than 0.05 or 0.725 > 0.05, and t count 0.355 < from t table 2.045, meaning that asset inventory partially does not affect asset optimization.
2. In the Legal Audit variable (X2) there is a significant value of 0.091 which is greater than 0.05 or 0.091 > 0.05, and t count 1.756 < from t table 2.045 meaning that Legal Audit partially does not affect asset optimization.
3. In the asset valuation variable (X3) there is a significant value of 0.958 which is greater than 0.05 or 0.958 > 0.05, and t count -0.053 < from t table 2.045, meaning that asset valuation partially does not affect asset optimization.
4. In the analysis variable optimizing asset utilization (X4) there is a significant value of 0.419 which is greater than 0.05 or 0.419 > 0.05, and t count -0.819 < from t table 2.045 meaning that analysis of optimizing asset utilization partially does not affect asset optimization .
5. In the Asset Management Information System variable (X5) there is a significant value of 0.005 which is smaller than 0.05 or 0.05 <0.05, and t count 3.045 > from t table 2.045, meaning that the Asset Management Information System partially affects asset optimization.

From table 10, the beta coefficient value is the greatest, namely the asset management information system variable (0.509) and the t-count value of 3.045; the legal audit variable is 0.349 and the t-count value is 1.746, and the physical inventory variable is 0.067 and the t-count value is 0.355, meaning that the variable Asset Management Information Systems, legal audit variables, and asset inventory variables have a dominant influence among other variables on asset optimization at H. Abdul Aziz Hospital Marabahan.

5. Discussion

Physical inventory, legal audit, asset appraisal, asset utilization optimization analysis, and asset management information system have a significant simultaneous effect on asset optimization at H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province. Asset optimization can be predicted through the five variables used in this study. Besides that, the variables in this study can be used as a basis for consideration in making decisions to optimize assets at the H. Abdul Aziz Regional General Hospital Marabahan.

The process of optimizing assets at the H. Abdul Aziz Marabahan Regional General Hospital is based on the initial process of activities, namely the planning process, accuracy in determining the activities of spending on goods and services, maintenance spending, and capital spending carefully so that the reporting value of these assets is accurate, there are no errors in making capital expenditures , which sometimes misconstrue expenditures such as spending on goods and services as capital expenditures. Improvements in this small matter are important because, at the time of reporting expenditures, the overall financial picture can be clearly seen. In the planning document, a maintenance budget must also be provided in accordance with the number of items that require routine maintenance, such as medical and health equipment, office operational equipment, office equipment, and household equipment, so that they are ready for use and can support the implementation of health services. The planning in drug procurement must be considered properly, so that the drug procurement process can run effectively and efficiently, because this initial process greatly influences other processes. The process of procuring medicines, medical devices, and other capital expenditures that are not properly planned will affect the physical inventory process, such as by creating difficulties in the recording process.

Based on observations in the field, the physical inventory and reporting of fixed assets carried out at the H. Abdul Aziz Regional General Hospital through inputting data on the Asset Management Information System has been going very well, but since the physical inventory and inventory reporting are still using the Excel application and not yet using the inventory application, this results in recording stock taking inventory, which requires a long time, and the impact will be difficult when reporting inventory stock at the end of the year.

Optimization of assets at the H. Abdul Aziz Marabahan Regional General Hospital is also influenced by legal audits, namely safeguarding H. Abdul Aziz Marabahan Regional General Hospital assets such as land and motorized vehicle ownership documents, which must be properly archived, as well as the need for warehouses to store goods in a state of severe damage and the availability of a warehouse where inventory is stored so that it can easily carry out supervision of these goods. In the 2020 Regional Assets Balance Sheet for the Regional General Hospital H. Abdul Aziz Marabahan, the value of goods is in a state of severe damage and can no longer be used. The need for an assessment of these goods is so that assets that previously had no value can become valuable through the use or sale of assets. The valuation of regional property is carried out by a team appointed by the Regional Head and may involve an independent appraiser who is certified in the field of asset valuation.

Analysis of optimizing the utilization of assets on land assets of the H. Abdul Aziz Marabahan Regional General Hospital can be carried out by analyzing the utilization of the H. Abdul Aziz Marabahan Regional General Hospital parking lot, which so far has not been optimally managed, its management should be able to involve third parties, so as to improve revenue of Regional General Hospital H. Abdul Aziz Marabahan.

The steps mentioned above, if implemented together at the H. Abdul Aziz Marabahan Regional General Hospital, will have an impact on improving the quality of work of the H. Abdul Aziz Marabahan Regional General Hospital in providing services to the community.

This is in line with the research of Siti Nur Rokhmah Hidayati (2016), Susi Ardiani (2020), Erlini Nasution (2014) and Muhammad Ridwan (2020) which shows that inventory, legal audit, asset valuation, have a simultaneous effect on asset optimization .

Physical Inventory, Legal Audit, Asset Appraisal, Asset Utilization Optimization Analysis and Asset Management Information System have a partially significant effect on Asset Optimization at H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province.

In the Goods Management System application used at the H. Abdul Aziz Marabahan Regional General Hospital, all fixed asset data, information, descriptions, quantities, and origins of regional property can be recorded in detail and clearly. In this application, we can even look up historical regional property from several previous years, as long as the goods have been recorded and inputted into the Goods Management System. By using this Goods Management System application, recording and reporting of fixed assets becomes easier, more detailed, and clearer, which can greatly affect the optimization of assets at the H. Abdul Aziz Marabahan Regional General Hospital.

The t test on asset inventory shows that the asset inventory variable is positive, but does not partially affect asset optimization. by collecting data on fixed assets, recording the condition of regional goods on an inventory card, and then reporting the results of the data collection. Based on observations in the field, the low effect of physical inventory on asset optimization is due to the fact that the physical inventory process at the H. Abdul Aziz Marabahan Regional General Hospital has not been carried out properly. In the process of managing inventory recording and reporting at the H. Abdul Aziz Marabahan Regional General Hospital, it is only limited to the Microsoft Excel application and is not integrated with the financial reports of the H. Abdul Aziz Marabahan Regional General Hospital, so that at the time of reporting, it cannot present reports directly when requested and must process the inventory report again manually, which results in inefficient time used in preparing reports.

The t test of the legal audit variable is positive but not significant, so it does not partially affect the optimization of the assets of the H. Abdul Aziz Regional General Hospital Marabahan. This is based on conditions in the field that indicate that security for blood property at the H. Abdul Aziz Regional General Hospital has not been optimal. There is no storage warehouse for the procurement of inventory items; all incoming procurement items are immediately handed over to

the unit. This causes no one-door control or supervision for the entry and exit of goods, so that when reporting stock, sometimes there is still a discrepancy between the numbers in the books and the real goods in the field.

The physical security function at the H. Abdul Aziz Marabahan Regional General Hospital has not been optimal. The value of heavily damaged goods according to the results of the census should be immediately destroyed so that the goods balance can present the real value of the asset. The t-test of the asset valuation variable is negative, which means it has no partial effect on asset optimization. An indication of this is the large number of items heavily damaged by the census that have not been written off. Based on observations made in the field, these items are still of high selling value, so in the write-off process, a third party or an appraisal team is needed to determine the estimated price. Even though the goods in the warehouse can no longer be used, the elimination process through sales or auction will contribute to increasing regional income.

The t-test of the analysis variable for optimizing the use of assets is negative; an indication of this is that an analysis of the utilization of land and building assets for the H. Abdul Aziz Marabahan Regional General Hospital has not been carried out. For example, the doctor's official residence building has not been utilized according to its function, and the parking area for the H. Abdul Aziz Marabahan Regional General Hospital, which is quite large, has also not been maximized so that it can be utilized through utilization, namely the utilization of regional assets by third parties, namely private companies, in the form of builds operate transferring, or in other forms.

Based on the t test that has been carried out and the results finding that the asset management information system has a partial positive and significant effect on asset optimization at the H. Abdul Aziz Marabahan Regional General Hospital, this research supports the research conducted by Iqlima Azhar (2017), who states that the information system has a partial effect on asset optimization. This is in accordance with the provisions of Article 104 of Law Number 33/2004 concerning financial balance between the central government and regional governments, concerning regional financial information systems, Article 11 of Government Regulation No. 56/2005 also states that regional governments must organize financial information systems in their respective regions.

The variable that has the dominant influence between physical inventory, legal audit, asset valuation, asset utilization optimization analysis, and asset management information systems on asset optimization at H. Abdul Aziz Marabahan Regional General Hospital, Barito Kuala Regency, South Kalimantan Province, is the asset management information system variable.

6. Conclusion

The variables of Physical Inventory, Legal Audit, Asset Appraisal, Asset Utilization Optimization Analysis and Asset Management Information System have a simultaneous effect on Asset Optimization at the H. Abdul Aziz Marabahan Regional General Hospital. Asset Management Information System Variables have a partial effect on Asset Optimization at the Hospital Regional General H. Abdul Aziz Marabahan. Physical Inventory Variables, Legal Audit, Asset Appraisal, Asset Utilization Optimization Analysis have no partial effect on Asset Optimization.

Asset Management Information System, Legal Audit and Physical Inventory have a dominant influence on Asset Optimization at H. Abdul Aziz Marabahan Regional General Hospital.

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