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# The Influence Of Regional Asset Administration, Information Technology Utilization, And Budget Participation On The Accountability Of Regional Property Management In The Siak Regency Government

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**Abstract**

*This study aims to examine and analyze the influence of regional asset administration, information technology utilization, and budget participation on the accountability of regional property management in the Siak Regency Government, both simultaneously and partially. The data collection method used was a questionnaire technique. The population of this study included all heads of agencies/Budget User Authorities, treasurers/property administrators, and property custodians across 26 Regional Apparatus Organizations within the Siak Regency Government. The sample was determined using a total sampling (census) technique, comprising 78 respondents. The data analysis model used to test the hypotheses was multiple linear regression analysis with the assistance of SPSS software. The results show that, simultaneously, regional asset administration, information technology utilization, and budget participation have a positive and significant effect on the accountability of regional property management. Partially, the variables of regional asset administration, information technology utilization, and budget participation were each proven to have a positive and significant effect on the accountability of regional property management in the Siak Regency Government. The coefficient of determination (Adjusted $R^2$) value of 0.570 indicates that the three independent variables are able to explain 57.0% of the variation in the accountability of regional property management, while the remaining 43.0% is explained by other factors outside the research model.*



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**Keywords: Regional Asset Administration, Information Technology Utilization, Budget Participation, Accountability of Regional Property Management**

## INTRODUCTION

Accountability in the management of regional property (BMD) is a crucial aspect of regional financial governance, carried out separately from the management of state-owned property. Based on Government Regulation Number 28 of 2020, regional property is defined as all property owned by the regional government, whether acquired through the Regional Revenue and Expenditure Budget (APBD) or from other legitimate sources. The regional property management process encompasses an integrated series of stages, starting from needs planning and budgeting, procurement, receipt, storage, distribution, use, administration, utilization, security, maintenance, valuation, write-off, transfer, up to guidance, supervision, control, financing, and claims for damages. The entire series is carried out based on the principles of functionality, legal certainty, transparency, openness, efficiency, accountability, and value certainty.

Siak Regency, as one of the regions in Riau Province, has abundant economic potential and natural resources. Based on a publication by the Central Statistics Agency (BPS) of Siak Regency in 2025, the region's administrative area covers 14 sub-districts and 131 villages/urban wards. With natural wealth particularly in the oil and palm oil plantation sectors, the value of Siak Regency's regional assets is very significant. The local government has also launched an innovative policy through Regional Regulation Number 4 of 2022 concerning the Siak Green District, which upholds the principles of justice, environmental sustainability, public participation, local wisdom, good governance, and improving people's welfare. Within this policy framework, the accountability of regional property management is a fundamental pillar for achieving sustainable development.

However, the reality on the ground shows that the management of regional property in Siak Regency still faces various serious challenges. Based on data compiled from the Siak Regency Inspectorate and the Audit Result Report (LHP) from the Audit Board (BPK) Representative for Riau Province, problems in regional property management are still frequently found. Although the Siak Regency Government has consistently obtained an Unqualified Opinion (WTP) from the BPK during the 2021–2025 period, the number of findings related to BMD management has in fact shown an increasing trend from year to year. In 2025, 35 findings were recorded, consisting of 17 findings related to asset administration, 10 findings related to information technology utilization, and 8 findings related to budget participation. This phenomenon confirms that the accountability of regional property management in this region has not been optimal and requires a deeper study to identify the contributing factors.



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The suboptimal accountability of BMD management in Siak Regency can also be observed from several field phenomena. First, there are still quite a number of regional apparatus organizations that have not properly implemented asset administration procedures in accordance with accrual-based government accounting standards. As a result, asset records in the regional balance sheet become inaccurate, so that asset values are likely to be either understated or overstated. Second, the optimization of information technology utilization in BMD management is still far from expectations. Although the Siak Regency Government has implemented the Regional Management Information System (SIMDA) and the Regional Government Information System (SIPD), various obstacles still arise. The data available in the system is often inaccurate, the process of data synchronization between regional apparatus organizations has not run smoothly, and competent human resources to operate the system are still limited. Third, the level of participation of budget users in the regional asset management process is still relatively low. The asset administration process should actively involve all regional apparatus organizations, starting from the asset needs planning stage, the procurement process, recording, up to write-off. However, reality shows that not all regional apparatus organizations have a consistent commitment to pursuing accountable asset management.

Referring to the public sector accountability theory framework put forward by Mardiasmo (2018), the accountability of regional financial management encompasses three main dimensions: policy accountability, financial accountability, and performance accountability. In the context of regional property, accountability is realized through orderly administration, optimization of information technology, and the active participation of all stakeholders in the asset budgeting process. Based on the phenomena occurring in Siak Regency, the authors are interested in conducting research entitled: “The Influence of Regional Asset Administration, Information Technology Utilization, and Budget Participation on the Accountability of Regional Property Management in the Siak Regency Government”.

The research problems in this study are as follows: (1) Does regional asset administration affect the accountability of BMD management in Siak Regency? (2) Does information technology utilization affect the accountability of BMD management in Siak Regency? (3) Does budget participation affect the accountability of BMD management in Siak Regency? (4) Do regional asset administration, information technology utilization, and budget participation simultaneously affect the accountability of BMD management in Siak Regency?


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## LITERATURE REVIEW

### Accountability of Regional Property Management

In public sector accountability, accountability contains the meaning of an obligation inherent in the holder of a mandate to provide accountability, report, and disclose all activities that are their responsibility to the party granting the mandate. In the context of BMD management, accountability is a non-negotiable public demand, considering that the assets managed originate from public funds through the APBD. Mardiasmo (2018) explained that accountability in regional financial management has three main dimensions, namely: (1) policy accountability, which relates to compliance with all statutory provisions; (2) financial accountability, which relates to the presentation of reliable, relevant, and trustworthy financial reports; and (3) performance accountability, which relates to the achievement of the value for money principle, encompassing economy, efficiency, and effectiveness.

The legal basis for BMD management is explicitly set out in Government Regulation Number 27 of 2014, which was later amended by Government Regulation Number 28 of 2020. This regulation affirms that the entire BMD management process must be carried out based on the principles of functionality, legal certainty, openness, efficiency, accountability, and value certainty. The BMD management cycle includes needs planning and budgeting, procurement, receipt and storage, use, administration, utilization, security and maintenance, valuation, write-off, transfer, guidance and supervision, financing, and claims for damages.

### Regional Asset Administration

Regional asset administration can be defined as a series of activities that include bookkeeping, inventory-taking, and reporting of regional property in accordance with applicable government accounting standards. Administration carried out in an orderly manner and in accordance with the provisions is the main foundation for realizing accountability in BMD management. According to Government Regulation No. 27 of 2014 in conjunction with Government Regulation No. 28 of 2020, BMD administration covers three main activities: (1) bookkeeping, namely the activity of recording every BMD mutation in both the user's property list and the manager's property list; (2) inventory-taking, namely the activity of data collection, recording, and reporting the results of BMD data collection, carried out periodically; and (3) reporting, namely the activity of submitting BMD reports periodically in accordance with applicable provisions.

Various empirical studies have confirmed the importance of asset administration. Nugroho (2019) found that asset administration, together with information technology utilization, has a positive and significant effect on BMD accountability. Siregar et al. (2019) proved that asset administration and information systems have a positive and


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significant effect on the accountability of regional asset management. Arifin (2018) confirmed that asset administration on its own has a positive and significant effect on the accountability of regional asset management, thereby reinforcing the argument that orderly asset administration is a key prerequisite for accountability.

**Information Technology Utilization**

In the context of BMD management, information technology is defined as all digital tools utilized to support asset administration, reporting, and supervision activities. To strengthen the explanation of the mechanism by which information technology utilization affects accountability, the Technology Acceptance Model (TAM) put forward by Davis (1989) is also used as a supporting theory. TAM explains that user acceptance of technology is determined by two main perceptions, namely perceived usefulness and perceived ease of use.

Previous studies also support the importance of this technological factor. Dewi (2024) found that information technology can increase efficiency while strengthening the supervisory function over regional financial accountability. Saputra et al. (2020) confirmed that information technology, transparency, and internal control systems together have a significant effect on accountability. Tambunan (2013) also found that information technology affects the accountability of state property administration, while Wulandari et al. (2021) proved that information technology, together with budget participation, has a positive and significant effect on regional financial accountability.

**Budget Participation**

Budget participation can be defined as the degree of active involvement of budget managers (particularly property users and budget user authorities) in every stage of budget preparation related to regional assets. Referring to the participation theory put forward by Brownell (1982), the active involvement of property users in the budget cycle will increase their sense of ownership as well as their sense of responsibility for the assets they manage.

Empirically, Pratiwi (2020) found that budget participation has a positive effect on the performance accountability of government agencies. Yuliana (2020) proved that budget participation has a positive effect on government agency performance as a proxy for accountability. Wulandari et al. (2021) and Lestari (2022) each found that budget participation, together with information technology utilization, has a significant effect on the financial accountability and performance of regional governments.


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**Conceptual Framework and Hypotheses**

Based on the theoretical foundation and previous research, the conceptual framework of this study links three independent variables (regional asset administration, information technology utilization, and budget participation) with one dependent variable (accountability of BMD management). The hypotheses proposed are as follows:

**H1:** Regional asset administration has a positive and significant effect on the accountability of BMD management in Siak Regency.

**H2:** Information technology utilization has a positive and significant effect on the accountability of BMD management in Siak Regency.

**H3:** Budget participation has a positive and significant effect on the accountability of BMD management in Siak Regency.

**H4:** Regional asset administration, information technology utilization, and budget participation simultaneously have a positive and significant effect on the accountability of BMD management in Siak Regency.

## RESEARCH METHOD

**Type of Research**

This study uses a quantitative approach with a causal associative research type. This means that this study not only seeks to determine the relationship between variables, but also seeks to test the extent of the cause-and-effect influence between the variables studied.

**Research Location and Time**

This study was conducted in Siak Regency, Riau Province, across 26 Regional Apparatus Organizations (OPD). Primary data collection was carried out during the period of January–June 2026.

**Research Variables**

**Dependent Variable (Y):** Accountability of Regional Property Management, measured by the following indicators: (1) conformity of physical asset data with SIMDA/SIPD; (2) timeliness of reporting; (3) compliance with accrual accounting standards; (4) openness of asset information; (5) contribution of assets to Regional Original Revenue (PAD).

**Independent Variables (X):**

1. Regional Asset Administration (X1): Measured by indicators of completeness of ownership documents, orderliness of item coding, regularity of inventory-taking, quality of recording in the Asset Item Card (KIB), and conformity with accounting standards.



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2. Information Technology Utilization (X2): Measured by indicators of hardware and software availability, quality of asset data in the system, ease of access and operation, smoothness of data synchronization, and utilization for reporting and supervision.
3. Budget Participation (X3): Measured by indicators of involvement in asset needs planning, maintenance budgeting, inventory-taking, preparation of asset reports, and asset write-off.

**Population and Sample**

The population of this study included all heads of agencies/Budget User Authorities, treasurers/property administrators, and property custodians across 26 OPDs within the Siak Regency Government, totaling 78 people. The sample was determined using a total sampling (census) technique, so that the entire population was used as the research sample (78 respondents). Sample criteria included: (1) serving as a head of agency, property custodian/administrator, or treasurer; (2) having served for at least 1 year; and (3) being directly involved in BMD administration.

**Data Collection Technique**

The data collection technique used a questionnaire with an ordinal Likert scale (1–5). The questionnaire was distributed directly to 78 respondents. The questionnaire return rate reached 96.15% (75 complete and usable questionnaires).

**Data Analysis Technique**

Data analysis was carried out with the assistance of SPSS software and included: (1) instrument testing (validity and reliability); (2) classical assumption testing (normality, multicollinearity, and heteroscedasticity); (3) multiple linear regression analysis; and (4) hypothesis testing (partial t-test, simultaneous F-test, and coefficient of determination $R^2$). The regression equation used was:

$$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X3 + e$$

## RESULTS AND DISCUSSION

### Research Results

### Description of Research Data

Of the 78 questionnaires distributed, 75 questionnaires (96.15%) were received complete and usable, while 3 questionnaires (3.85%) were not returned. Respondent characteristics were dominated by males (54.7%), aged >40 years (74.3%), with a bachelor's degree (S1) education (56.0%), and a working period of >10 years (88.0%). This indicates that most of the officials managing BMD have fairly extensive work


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experience, so they are expected to have a good understanding of asset administration procedures.

**Instrument Testing**

The validity test results show that all statement items for variables X1, X2, X3, and Y have an r-count value > r-table (0.227), so all items are declared valid. The reliability test results show a Cronbach's Alpha value for each variable of 0.906 (X1), 0.912 (X2), 0.912 (X3), and 0.911 (Y). All these values are > 0.60, so the instrument is declared reliable.

**Classical Assumption Testing**

The Kolmogorov-Smirnov normality test produced an Asymp. Sig. (2-tailed) value of 0.200 > 0.05, meaning the data are normally distributed. This is also supported by the histogram and P-P Plot graphs, which show a normal distribution pattern. The multicollinearity test shows that all independent variables have a Tolerance value > 0.1 and VIF < 10, so there is no multicollinearity. The heteroscedasticity test through the scatterplot graph shows that the points are randomly scattered above and below the number 0 without forming a particular pattern, so there is no heteroscedasticity.

**Hypothesis Testing**

Based on the multiple linear regression analysis, the following equation was obtained:

$$Y = -1.871 + 0.361X1 + 0.351X2 + 0.310X3$$

**Table 1. Results of the t-Test (Partial)**

| Variable | t-count | Sig. | Description |
|---|---|---|---|
| Regional Asset Administration (X1) | 4.110 | 0.001 | Positive and Significant |
| Information Technology Utilization (X2) | 4.121 | 0.001 | Positive and Significant |
| Budget Participation (X3) | 3.845 | 0.001 | Positive and Significant |

*Source: Research Results, 2026*

**Table 2. Results of the F-Test (Simultaneous)**

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|
| Regression | 972.520 | 3 | 324.173 | 33.725 | 0.001 |
| Residual | 682.466 | 71 | 9.612 | – | – |



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| | | | | | |
|---|---|---|---|---|---|
| Total | 1,654.987 | 74 | – | – | – |

*Source: Research Results, 2026*

**Table 3. Results of the Coefficient of Determination Test ($R^2$)**

| Model | R | R Square | Adjusted R Square |
|---|---|---|---|
| 1 | 0.767 | 0.588 | 0.570 |

*Source: Research Results, 2026*

The Adjusted R Square value of 0.570 indicates that 57.0% of the variation in the accountability of BMD management can be explained by the three independent variables, while the remaining 43.0% is explained by other factors outside the research model.

## DISCUSSION

### The Influence of Regional Asset Administration on the Accountability of BMD Management

The results show that regional asset administration has a positive and significant effect on the accountability of BMD management. This finding indicates that the more orderly the process of recording, coding, and taking inventory of assets carried out by property managers and users, the better the accountability of BMD management will be. Orderly administration is realized through the completeness of asset ownership documents, orderliness in assigning item codes, regularity of inventory-taking, and conformity of recording with government accounting standards.

This result is in line with Mardiasmo's (2018) Public Sector Accountability Theory, which explains that the accountability of regional financial management is largely determined by the extent to which administrative and recording processes are carried out in an orderly manner. This study also confirms the findings of Nugroho (2019), Siregar et al. (2019), and Arifin (2018), each of which proved that asset administration has a significant effect on the accountability of regional asset management. Thus, regional asset administration is an important factor in realizing the accountability of BMD management in Siak Regency.

### The Influence of Information Technology Utilization on the Accountability of BMD Management

The results show that information technology utilization has a positive and significant effect on the accountability of BMD management. This finding indicates that the more optimal the utilization of SIMDA/SIPD by property managers and users, the higher the accountability of BMD management. The utilization of information technology enables asset data to be available in real time, facilitates data synchronization between


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regional apparatus organizations, and supports faster and more accurate asset reporting and supervision functions.

This result is in line with Mardiasmo's (2018) Public Sector Accountability Theory, which explains that information technology utilization contributes to the dimensions of financial and performance accountability. Davis's (1989) TAM concept also reinforces this finding, in which when property managers perceive SIMDA/SIPD to be useful and easy to operate, they tend to make optimal use of it. This study also supports the findings of Dewi (2024), Tambunan (2013), Wulandari et al. (2021), and Lestari (2022), who concluded that information technology utilization has a positive and significant effect on the accountability of both asset and regional financial management.

**The Influence of Budget Participation on the Accountability of BMD Management**

The results show that budget participation has a positive and significant effect on the accountability of BMD management. This finding indicates that the higher the involvement of property users and budget user authorities in the process of planning, preparing, and supervising the asset budget, the higher the accountability of BMD management. Active participation in the asset budget cycle encourages a sense of ownership and responsibility among property managers toward the assets they manage.

This result is in line with Mardiasmo's (2018) Public Sector Accountability Theory, which explains that budget participation is closely related to the dimensions of policy and performance accountability. Brownell's (1982) Participation Theory also supports this finding, in which the active involvement of individuals in budget preparation can increase commitment and performance in resource management. This study also confirms the findings of Pratiwi (2020), Yuliana (2020), Wulandari et al. (2021), and Lestari (2022), who proved that budget participation has a significant effect on the performance and financial accountability of regional governments.

**The Simultaneous Influence of Regional Asset Administration, Information Technology Utilization, and Budget Participation on the Accountability of BMD Management**

The results show that the three independent variables simultaneously have a positive and significant effect on the accountability of BMD management. Viewed from Mardiasmo's (2018) Public Sector Accountability Theory, the three variables jointly support all three dimensions of accountability. Orderly administration provides an accurate asset database, information technology utilization accelerates and expands access to that data, while budget participation ensures that the asset budgeting process involves parties who understand the real conditions on the ground. The three complement one another in achieving more comprehensive accountability in BMD management.


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The Adjusted R Square value of 0.570 indicates that the three variables are able to explain 57.0% of the variation in the accountability of BMD management, while the remaining 43.0% is influenced by other factors such as human resource competence, organizational structure, leadership commitment, and internal supervisory functions. This result is in line with the research of Hasibuan (2019) and Saputra et al. (2020), which showed that various organizational factors simultaneously influence the accountability of regional property and financial management.

## CONCLUSION

Based on the results of the research and discussion described above, it can be concluded that, partially, regional asset administration is proven to have a positive and significant effect on the accountability of regional property management in Siak Regency, which indicates that the more orderly the process of recording, coding, and taking inventory of assets carried out by property managers and users, the better the accountability of regional property management will be. In addition, information technology utilization is also proven to have a positive and significant effect, in which the optimal use of information systems such as SIMDA and SIPD in asset recording and reporting also encourages the achievement of better accountability. Likewise, budget participation is proven to have a positive and significant effect, meaning that the more active the involvement of property users and budget user authorities in the process of planning, implementing, and writing off the asset budget, the more the accountability of regional property management will increase. Simultaneously, the three variables together are proven to have a positive and significant effect on the accountability of regional property management in Siak Regency, which shows that asset administration, information technology utilization, and budget participation complement one another and need to be managed in an integrated manner to achieve optimal asset management. This is evidenced by the Adjusted R Square value of 0.570, which means the three independent variables are able to explain 57.0% of the variation in the accountability of regional property management, while the remaining 43.0% is explained by other factors outside the research model, such as human resource competence, organizational structure, leadership commitment, and internal supervisory functions.

## RECOMMENDATIONS

Based on the conclusions presented, the researcher suggests that the Siak Regency Government, particularly the Regional Finance and Asset Agency together with all Regional Apparatus Organizations, should continue to improve the orderliness of asset administration through the completeness of ownership documents, discipline in assigning item codes, and the regular and consistent implementation of inventory-taking, while also


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continuing to optimize the use of information systems such as SIMDA and SIPD, both in terms of the availability of supporting facilities and improving the capacity of human resources managing the system, so that regional asset data can be presented accurately, up to date, and easily accessible. The regional government is also advised to encourage more active involvement of heads of agencies, treasurers, and property administrators at every stage of asset budgeting, from needs planning to write-off, so that a sense of ownership and responsibility for the managed assets can continue to grow, as well as to formulate an integrated regional property management policy that addresses not only administrative aspects but also technological aspects and budget participation simultaneously, in line with the spirit of good and accountable asset governance. For academics and future researchers, it is recommended to add other variables outside this research model, such as human resource competence, organizational structure, leadership commitment, and internal supervisory functions, as well as to expand the research locus to other regions or compare several regencies/cities so that the research results can be more broadly generalized, and to use additional approaches such as in-depth interviews or qualitative methods to obtain more comprehensive data on the practice of accountability in regional property management. Finally, for the researcher personally, it is hoped that the results of this study can serve as valuable knowledge and experience in directly understanding the practices of asset administration, information technology utilization, and budget participation within the regional government environment, and can serve as a reference should the researcher be involved in regional property management in the future.

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