Effect of Inventory of Assets, Legal Audit and Evaluation Assets Fixed Assets to Optimize the Use of Local Government in East Kolaka

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ABSTRACT: *This research aims toknow and analyze; 1)the effect of an inventory of assets to optimize the utilization of fixed assets East Kolaka District Government; 2)the effect of legal audit to optimize the use of assets to fixed assets East Kolaka District Government; 3) the effect of the valuation of assets to optimize the utilization of fixed assets East Kolaka District Government, and; 4) the effect of an inventory of assets, legal audit, and valuation of assets together to optimize the utilization of fixed assets of the Government of Kolaka East. This type of research used in this research is causal research with a quantitative approach. The sample in this research isTreasurer officers Assets / Goods and Goods Examiner in each SKPD scope District Government East Kolakafour (4) people, so that the total sample was selected numbering as many as 116 people.*

The results of this study showed that simultaneous inventory of assets, legal audits, and assessments together ecara asets positive and significant impact on the optimization of the utilization of fixed assets Kolaka District Government East by gradesF$_{hitung}$ (7.256)>F$_{tabel}$ (2,71) and sig. (0.000) < (0.05)α, The partiallyasset inventory and a significant positive effect on the Optimization of Fixed Asset Utilization in East Kolaka District Government, legal audit and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government, and assessment of assets positively and significantly to optimizing the utilization of fixed assets at East Kolaka District Government. The value of the coefficient of determination is equal to 0.473. This means that the contribution of independent variables (Asset Inventory, Asset Audit Legal and Asset Valuation) against Optimizing Utilization of Fixed Assets amounted 0.473 or 47.3%,while the remaining 52.7% is the influence of other variables not included in this study, for example, the performance of employees, employment targets, planning, and others

Keywords: *Asset Inventory, Legal Audit, Asset Valuation, Fixed Assets Optimalisai.*

ABSTRACT: *This study aims to fi nd out and analyze; 1) the effect of asset inventory on optimizing the utilization of fi xed assets of the East Kolaka Regency Government; 2) the effect of legal audit of assets on the optimization of utilization of fi xed assets of the Regional Government of the East Kolaka Regency; 3) the effect of asset valuation on optimizing the utilization of fi xed assets of the East Kolaka Regency Government, and; 4) the in fl uence of asset inventory, legal, audit, and asset valuation together towards optimizing the utilization of fi xed assets of the East Kolaka Regency Government. The type of research used in this study is causality research with a quantitative approach. The samples in this study were Asset / o Treasurer GoodsFFIcers and Goods Inspectors in each SKPD in the scope of the Regional Government of East Kolaka Regency as many as 4 (four) people, so that the total number of selected samples amounted to 116 peoples.*

The results of this study indicate that simultaneous inventory of assets, legal, audit, and asets valuation together have a positive and signi fi cant effect on optimizing the utilization of fi xed assets of the Regional Government of East Kolaka Regency with a value of F-count (7,256) > F table (2.71) and sig. (0,000) <a (0:05). The partial asset inventory has a positive and signi fi cant effect on the Optimization of Fixed Asset Utilization in the District Government of East Kolaka, audit law has a positive and signi fi cant effect on optimizing the use of fi xed assets in the Regional Government of East Kolaka Regency, and asset valuation has a positive and signi fi cant effect on optimizing the use of fi xed assets to the Regional Government of the Regency of East Kolaka. The magnitude of the coeFFIcient of determination is 0.473. This means that the contribution of the independent variable (Asset Inventory, Asset Legal Audit, and Asset Assessment) to the Optimization of Fixed Asset Utilization is 0.473 or 47.3%, while the remaining 52.7% is the in fl uence of other variables not included in the study this, for example employee performance, work targets, planning, and others.

Key word: *Inventory of Asssets, Legal Audit, Asset Valuation, Optization of Fixed Assets.*

I.   Preliminary

The enactment of Act Number 32on Local Government and Act No. 33 of 2004on Financial Balance between Central and Local Government has affect one in asset management, where the delegation of authority of the central government to local government in terms of its local asset management in accordance with the applicable legislation. Local authorities should be able to optimize the sources of local revenue through the use of the assets that exist, so as to encourage economic growth in the region that will ultimately have an impact on the increasing acceptance of local revenue (PAD) as a source of financing and to alleviate the budgetary burden of maintenance of assets the. In contrast, local asset that is not utilized optimally, it will be a waste of local finances through maintenance on assets that are not outweighed by the advantages (benefits) can be generated.

Asset management area is considered important because it is one of the keys to success of the economic management of the area. In addition, many public demand for the benefits of services provided facilities to satisfy the Local Government and the welfare of society, the readiness of facilities and supporting infrastructure is needed.As for the sources of funding that could be used to finance the implementation of local government composed of local revenues, equalization funds, loans and other areas of legitimate income (Act No. 33 of 2004).

Government Accounting Standards (SAP) defines an asset as economic resources controlled or owned by the government as a result of past events and from which the benefits of economic and social or future expected to be obtained, both by governments and communities, and can be measured in units money, including non-financial resources necessary for the provision of services for the public and resources are preserved for historical and cultural reasons. Local goods are all tangible goods owned area berasaldari purchase with funds coming entirely or partially dariAPBD, or derived from other legitimate acquisition (Kepmendagri 29Tahun No. 2002 Chapter I Article 1),

Mahmudi (2010) defines the goods or assets belonging to the area is all area properties either purchased or obtained at the expense of Budget (APBD) as well as from the acquisition of other valid either moving or not moving along with the parts or the the specific units that can be assessed, calculated, measured or weighed, including animals and plants except money and other securities.

According to Siregar (2004), there are several stages of asset management can be done in order to further optimize the use of assets owned by an area that is an inventory of assets, legal, audit, asset valuation, asset optimization, as well as the supervision and control of assets, if the fifth stage asset management is run properly it will provide great benefits for the government in improving the efficiency, effectiveness and create added value in managing assets of more orderly, accountable, and transparent.

According to Siregar (2004), to date there are still many problems in the asset management area. One major problem is the regional asset management of disorder in the management of asset data items. This led the regional government will find it difficult to know for certain assets controlled / managed, so that the assets are managed by local governments tend to be optimal in its use. Therefore, local governments must really understand what are to be done to optimize the assets owned in order to increase revenue (PAD), particularly in this case is the fixed assets of land and buildings.

Problems that became a phenomenon faced by East Kolaka District Government, which is still a lack of attention to the area of strategic asset management in the perspective of good governance. The emergence of problems in the area of asset management due to inventory and identification of physical assets, procurement legally, and assessment of potential assets has not been fully implemented, so that the database has not been structured assets with good.This area has implications for areas that do not use effective asset and efficient. Moreover, after the creation of the district of East Kolaka Kolaka as well as their cross-SKPD experiencing mergers, clarity and refineries asset ownership is still an obstacle to obtaining an unqualified opinion (WTP) of the BPK.

Local Government should be able to understand and develop the main objectives of the asset management area, namely the area of optimizing the utilization of assets to improve or boost local revenue to finance development activities to achieve optimal fulfillment services to the community as a waiter publik.Namun the progress to date, management asset area is not an easy task to be implemented, which is quite a lot of local assets not used as productive assets in generating revenue, but still managed roughing only limited accounting records as an addition to the total assets of the area. Instead of generating revenue, it is precisely these assets make operational and maintenance costs significantly.The assets owned by the fact that operating costs and maintenance are quite large, while the condition "idle" (not used) causes inefficiencies for managers, This was due to the lack of understanding of local government in the area of asset management as a whole for the asset management area, lack of maintenance, and a low degree of Human Resources in the asset management area.

Based on these descriptions, then the problem can be formulated as follows: (1) whether the effect on the asset inventory to optimize the utilization of fixed assets Kolaka District Government of East ?; (2) whether the assets affect the legal audit to optimize the utilization of fixed assets Kolaka District Government of East ?;

(3) whether the effect on the valuation of assets to optimize the utilization of fixed assets Kolaka District Government of East ?; (4) whether an inventory of assets, legal, audit, and valuation of assets jointly influence on towards optimizing the utilization of fixed assets Kolaka District Government of East ?.

The practical benefits of this research is expected to provide an overview of how an asset inventory process, legal audit of assets and asset valuation effect on the utilization of fixed assets optimalisai Local Government. While the practical benefits in this study belonged to the Local Government is expected to provide an overview and feedback in optimizing the utilization of fixed assets owned to give financial and economic benefits in the future and to support the role and functions of local government in providing public services to the community optimal

II.   Literature Review

Agency theory

Perspectives of agency theory is used to understand the basic issues of corporate governance and earnings management. Agency theory result in asymmetric relationship between owners and managers, in order to avoid the asymmetry of a relationship that requires a concept is the concept of good corporate governance that aims to make the company become more healthy. Implementation of corporate governance based on agency theory, the agency theory can be explained by the relationship between management and the owners, management as morally responsible agents to optimize the benefit of the owner (principal) and in return will receive compensation in accordance with the contract.

*Corporate governance*relates to how investors are confident that the manager will benefit them, confident that the manager will not steal / darken or invest into projects that do not benefit related to the fund / capital already invested by the investor, and is concerned with how the investor to control the manager. In other words, corporate governance is expected to function to suppress or lower the cost of agency.

Definition of Assets

According to Halim and Sham (2012), assets are economic resources owned or controlled by the government as a result of past events and from the benefits of economic or social in the future is expected to be gained, both by governments and communities, and can be measured in terms of money , including non-financial resources required to provide services for the community. Fixed assets are one item in the balance sheet on the side of current assets, long-term investments, hedge funds, and other assets. Fixed assets have a very important role because it has significant value when compared with other balance sheet components.

Government Regulation No. 71 Year 2010 concerning the Government Accounting Standards explained that an asset is defined as economic resources owned or controlled by the government as a result of past events and have economic benefits or social future, and the expected benefits to be obtained by the government and society, and can be measured in terms of money, including non-financial resources needed for the service provider for the public and resources are maintained for historical or cultural reasons.

Classification of assets 2 (two), namely non-current assets and assets Lancar.Dikatagorikan as current assets if expected to be realized or held for use or sale within twelve (12) months from the date of pelaporan.Aset that can not be incorporated into asset categories is then put into the category of non lancar.Aset-current assets include cash and cash equivalents, short-term investments, accounts receivable, and non-lancer persediaan.Sedangkan assets include long-term assets, and intangible assets that are used either directly or indirectly directly for government activities or to the general public. Non-current assets include fixed assets, long-term investments, hedge funds, and other assets.

Fixed assets

Statement of Government Accounting Standard (PSAP) No. 7 on Accounting for Fixed assets, stated that the assets of fixed tangible assets acquired preformance form siappakai or constructed by first, used dalamoperasi government entities, not intended for sale in rangkakegiatan normal government entity and has a future lebihdari benefits of twelve (12) months. According to the PSAP No. 7 based on similarities in the nature or function in an entity operating activities of fixed assets are classified into five, namely land, equipment and machinery, buildings and facilities, roads, irrigation, and networks, other fixed assets and construction in progress.

Regional Asset Management

Asset management by Lemer quoted in Hidayat (2011) suggest that asset management is the process of keeping or maintaining and utilizing the public capital, this is done in order to implement the orderly administration of asset management area so the creation of government management can work efficiently, effectively and economically ,

Meanwhile, according to Siregar (2004), asset management is a collection of disciplines, methods, procedures and tools to optimize the business impact overall on costs, performance and risks associated with (related to the availability, efficiency, cycle life and safety regulation or compliance with environmental regulations life) of the company's physical assets.

Asset inventory

Based on the Ministry of Interior No. 152 of 2004 on Guidelines for the Management of Regional Goods declared inventory is an activity or action to perform calculations, the management, coordination, arrangement, data recording and reporting of goods in use. Based on the Indonesian Government Regulation No. 6 of 2006 on the Management of State / Regional and Minister Regulation No. 17 Year 2007 on Technical Guidelines for Management of the Region, explained that the inventory is an activity to perform data collection, recording, and reporting results of data collection possessions area.

Inventory of assets consist of two (2) aspects of the physical inventory and juridical / legal. The physical aspect is composed of shape, size, location, volume / quantity, type, and other address. While the juridical aspects / legal ie tenure status of legal problem you have, the deadline for mastery, and other work done lain.Proses is data collection, codification / labeling, grouping and bookkeeping / administration in accordance with the Management objectives assets.

Legal Audit

According Sugiama (2013), a legal audit of assetsexamination is to get a clear picture and mnyeluruh especially regarding the ownership status, mastery of systems and procedures, transfer of assets, identify, possibility terjadiya various legal issues, as well as finding solutions to the legal issues.

Based on the Ministry of Interior No. 152 of 2004 on Guidelines for the Management of the Region, legal audit is also a security measure or control measures, curbing the local custom clearance efforts physical, administrative and legal action. The security focuses on securing control of the physical and administrative, so that the area can be utilized goods / used optimally and protected from encroachment takeover or claim of any other party. Safeguarding against immovable goods (land and buildings) can be done by fencing, installation of signpost sign of ownership and maintenance. Control and ownership of land and buildings (real property) includes all rights, legal relations.

Asset Valuation

According Sugiama (2013), asset valuationis the process of assessors in giving an estimate and opinion on the economic value of the property, both tangible assets and intangible assets, based on the analysis of objective facts and relevant methods and principles of valuation applicable.

Asset valuation is the process of working to make an assessment of the assets controlled. The working process is usually done by an independent consultant that assessment. The results of that value will be used to determine the value of wealth as well as information to set a price for the assets you want to sell. Conducting the assessment to determine the market value (market value) over the object properties by using approaches and assessment methods that are commonly used in the assessment work.

Optimizing Asset Utilization

Namely asset optimization work processes in asset management aimed at optimizing physical potential, location, value, quantity / volume, legal and economic owned the asset. In this stage, the assets controlled by the Local Government identified and grouped on assets that have potential and which do not have the potential. Assets that have the potential to be grouped based on the selected sectors that become the foundation of the national economic development strategy, both in the short, medium and long term, the criteria to determine it must be measurable and transparent. While assets that can not be optimized to look for causes. Whether resulting from legal problems, physical, low economic value or other factors.

According to Siregar (2004), optimizing asset utilization is to optimize the potential of physical activity, location, value, quantity / volume, legal and economic owned the asset. In this activity, the assets controlled by the local government identified and grouped on assets that have potential and which do not have the potential. Assets that have the potential to be grouped based on the selected sectors that could become the foundation of the national economic development strategy, good preformance short term, medium and long term. To determine it must be measurable and trnsfaran, while the assets that can not be optimized, to look for the causes, whether the factor of legal problems, physical, low economic value or other factors, sehinnga each asset will provide its own value. The end result of this stage is a recommendation in the form of goals, strategies and programs to optimize controlled assets. Similarly, legal concerns the scope of the audit as the form of an inventory asset management tenure status of assets, systems and procedures for the control or transfer of assets. Further identification and seek solutions to legal problems, and strategies to solve a variety of legal issues

related to the acquisition and transfer of assets. Problems are often encountered in the legal audit, regarding the status of the weak control of the assets controlled by the other party, transfer of assets that are not monitored, and others Similarly, legal concerns the scope of the audit as the form of an inventory asset management tenure status of assets, systems and procedures for the control or transfer of assets. Further identification and seek solutions to legal problems, and strategies to solve a variety of legal issues related to the acquisition and transfer of assets. Problems are often encountered in the legal audit, regarding the status of the weak control of the assets controlled by the other party, transfer of assets that are not monitored, and others Similarly, legal concerns the scope of the audit as the form of an inventory asset management tenure status of assets, systems and procedures for the control or transfer of assets. Further identification and seek solutions to legal problems, and strategies to solve a variety of legal issues related to the acquisition and transfer of assets. Problems are often encountered in the legal audit, regarding the status of the weak control of the assets controlled by the other party, transfer of assets that are not monitored, and others

III.   Research Hypotheses

The hypothesis of the research presented in this study are as follows.
1. Inventory asset significant effect on Optimizing the Utilization of Fixed Assets in Local Government District. East Kolaka.
2. Legal Audit Asset significant effect on Optimizing the Utilization of Fixed Assets in Local Government District. East Kolaka.
3. Significant Impact Assessment Against Asset Utilization Optimization of Fixed Assets in Local Government District. East Kolaka.
4. Asset Inventory, Asset Audit Legal and Asset Valuation Significant Impact Of Fixed Asset Utilization Optimization on Local Government District. East Kolaka.

IV.   Research Methods

This type of research used in this research is causal research with a quantitative approach. The analytical tool used in this study were using multiple linear regression analysis with the aim to investigate the influence of the independent variables with the dependent variable.The sampling technique used in this study is simple random sampling

The population in this study is the holder of power management Regional Property at 29 SKPD scope of the Local Government District. East Kolaka namely Users Goods (Head SKPD), Official Goods SKPD, Head of Planning SKPD, and Investigator SKPD Goods with a total of 203 people. Assuming that the clerk treasurer Assets / Goods and Goods Examining each SKPD is four (4) persons, the total for all the selected sample numbering as many as 116 people.

V.   Research Result

General description

East Kolaka born of high morale for all the citizens of East Kolaka toward independence regions, through the era of regional autonomy has become a momentum to rise and intensified marching regional development in order to achieve progress and a future full of hope. With the power TRIPILAR which includes Government, Community and Business, shoulder to shoulder and work together in all areas of development efforts in order to realize the welfare of the people of Southeast Sulawesi, East Kolaka Regency society in particular.

Geographically, East Kolaka District is located in the eastern part of the peninsula of Southeast Sulawesi Kolaka area bounded on the north by the district. North Kolaka and North Konawe, south by the district. Bombana and Kab. South Konawe, east by the district. Konawe Konawe and south, and west land border with the district. Kolaka.

East Kolaka District has an area of ± 3634.74 km2 and is administratively divided into 12 sub-districts, 16 urban villages, and 117 villages. The local topography district. East Kolaka generally have a mountainous surface, an undulating hilly located on the slope of 0-2% to 40%. Among the mountains and hills stretching plains which are potential areas to develop the agricultural sector. The number of residents in the district. East Kolaka is as much as 128 426 people.

Return Questionnaire

The research data was collected by distributing questionnaires to 116 employees the scope of the Regional Government of Kolaka East, where the entire sample selected was a Civil Servant Civil (PNS) in charge of the management of Regional Property (BMD) or fixed assets to the Government of Kolaka East. As for the selected civil servants is the Procurement, Audit Goods, as well as executives / Treasurer BMD / Fixed Assets at 29 SKPD scope of the Local Government District. East Kolaka, so the total sample as a whole is as much as 116 people.

Based on the implementation of the distribution of the questionnaire, obtained the number of questionnaires returned is as much as 94 item questionnaire with questions in the questionnaire have been missed entirely by the respondent, so that responses to questionnaires were returned which can be considered eligible to be further processed in order to carry out related research the effect of an inventory of assets, legal audit of assets and valuation of assets to optimize the utilization of fixed assets the Government of Kolaka affluent East.

characteristics of Respondents

Research about the effect of an inventory of assets, legal audit of the assets, and the valuation of assets to optimize the utilization of fixed assets in the Local Government District. East Kolakado using respondents namely the Civil Service which is the official Examining Goods in the scope of the District Government of East Kolaka which totaled 94 people, according to the number of questionnaires were returned from the results of questionnaires to 116 respondents, The characteristics of the respondents described as follows.

table 5.4: Respondents by Gender

No.	Gender	Number (n)	Percentage (%)
1.	Man	58	61.7
2.	woman	36	38.3
	Total	**94**	**100**

Source: Primary Data Processed in 2018

table 5.5: Respondents by Age

No.	Age (years old)	Frequency (n)	Percentage (%)
1.	<26	6	6.4
2.	26-30	39	41.5
3.	31-35	31	33.0
4.	> 35	18	19.1
	amount	**94**	**100**

Source: Primary Data Processed in 2018

table 5.6: Respondents by Education Level End

No.	Last education	Number (n)	Percentage (%)
1.	SMADiploma	11	11.7
2.	Bachelor	17	18.1
3.	Magister	52	55.3
4.		14	14.9
	Total	**94**	**100**

Source: Primary Data Processed in 2018

table 5.7: Respondents According to Position

No.	office	Number (n)	Percentage (%)
1.	Procurement officer	18	19.1
2.	Examining Goods	47	50.0
3.	Board Treasurer Goods	29	30.9
	Total	**94**	**100**

Source: Primary Data Processed in 2018

Description of Research Variables

1.   Inventory of Assets (X1)

Descriptive analysis for Asset Inventory variable (X1) shows the average value of 3.92 with the answer score both categories. This suggests that the overall respondents that constitute the scope of the Civil Servants East Kolaka regency administration has had a good assessment categories on the implementation mechanism fixed asset inventory. It shows that the implementation mechanism of the good inventrisasi fixed assets will generate information relevant fixed assets and in full as reference material responsibility area.

2.   Legal Audit (X2)

Descriptive analysis for Legal Audit variables (X2) indicates the average value of 3.94 with the answer score both categories. This suggests that the overall respondents that constitute the scope of the Civil Servants East Kolaka regency administration has had a good assessment categories on the implementation of legal mechanisms for determining asset audit institutions.

3.   Asset Valuation (X3)

Descriptive analysis of variables Asset Valuation (X3) indicates an average value of 4.03 with the answer score both categories. This suggests that the overall respondents that constitute the scope of the Civil Servants East Kolaka

regency administration has had a good assessment categories on the implementation of the assessment mechanism of fixed assets for each Work Unit (SKPD) the scope of the District Government of East Kolaka.

4.   Optimizing Utilization of Fixed Assets (Y)

Descriptive analysis for Fixed Asset Utilization Optimization variable (Y) shows the average value of 4.12 with the answer score both categories. This suggests that the overall respondents on five indicators optimizing the utilization of fixed assets have to be in both categories. It explains that the respondents who are Civil Servants scope of the Regional Government of Kolaka East already have a good assessment that optimizing the utilization of fixed assets could be formed when the Civil Service has a task related to the management of property and equipment is able to record and determine the physical potential of assets owned, capable mapped the location of each of its fixed assets, able to measure and determine the economic value of the fixed assets, calculate the amount / volume of fixed assets accurately,

Description inferential analysis

1.   Quality Test Data

Data validity and reliability test results show that the statements in the questionnaire on each of the indicators is a valid statement where the test results show that the overall value of r> 0.30, with a value of $\alpha = 0.05$, which means the data is the data results of the assessment questionnaire valid thereby demonstrating the validity of the test is met.

The validity and reliability of test results also show that the statements in the questionnaire is reliable statements, which are known throughout the Cronbach alpha values> 0.60. Thus it can be derived that statements in the questionnaire respondents that have been made can be used as research data to prove the influence of an inventory of assets, legal audit of assets and valuation of assets to optimize asset utilization remained at Government affluent East Kolaka.

2.   Classic assumption test

a.   result multicolinearity test showed that the rate of tolerance for each variable is above 0.10, this study does not happen multikolinearitas concluded. In addition to tolerance figures, the numbers on the VIF also under 10 which indicates that there is no multicollinearity. The results of the assessment indicate that the data used in this study right to be tested for multicollinearity test has been met.

b.   The test results heterokedastisitaspada The scatterplot graph shows that dots in the graph does not form a specific pattern clearly and the points are scattered above and below the number 0 on the Y axis

c.   Normality test results using the Normal Probability Plot graph shows the point spread around the diagonal line and its distribution follows the direction of the diagonal line, the regression model is used to predict feasible and has fulfilled the normality assumption.

d.   Autocorrelation test results usingAssuming Durbin Watson showed that the data used in this study not experience autocorrelation.

Hypothesis testing

Based on the summary of the results of multiple linear regression analysis of multiple linear regression equation as follows:

$$Y = 36.603 + 0.145 + 0.217 \; 0.015X_1 X_2 + X_3 + \varepsilon$$

1.   Partial test

a.   The comparison between and in fact the value (t_{hitung} t_{tabel} t_{hitung} 2,406)> (t_{tabel} 1.66) And to the probability value can also be seen that the p-value is 0,018 < of = 0.05 so that it can be concluded that H0 is rejected, which means that α Inventory Asset Optimization affect the utilization of fixed assets in East Kolaka District Government.

b.   The comparison between and in fact the value (t_{hitung} t_{tabel} t_{hitung} 2,246)> (t_{tabel} 1.66) And to the probability value can also be seen that the p-value is 0,027 < of = 0.05 so that it can be concluded that H0 is rejected, which means that α Audit legal effect on Optimizing the Utilization of Fixed Assets in East Kolaka District Government.

c.   The comparison between and in fact the value (t_{hitung} t_{tabel} t_{hitung} 2,771)> (t_{tabel} 1.66) And to the probability value can also be seen that the p-value is 0,044 < of = 0.05 so that it can be concluded that H0 is rejected, which means that αEffect on Optimizing the Utilization Rate of Fixed Assets in East Kolaka District Government.

2.   Simultaneous test

The results of multiple linear regression analysis in Table 5:14, it appears that the value of (F_{hitung} 7.256)> (F_{tabel} 2,71)and to the probability value can also be seen p-value (0.000) <(0.05). This shows that H0 is rejected, which means α Asset Inventory, Asset Audit Legal and Asset Valuation simultaneously influence Optimizing Utilization of Fixed Assets in the Eastern Regional Government Kolaka,

3.   coefficient of Determination

To determine the contribution Asset Inventory, Asset Audit Legal and Asset Valuation to Optimizing Utilization of Fixed Assets in the Eastern Regional Government Kolakanamely by looking at the coefficient of determination (). Based on Table 5:14 in mind the value of $=R^2 R^2$ 0.473. This means that the contribution of independent variables (Asset Inventory, Asset Audit Legal and Asset Valuation) against Optimizing Utilization of Fixed Assetsamounted

0.473 or 47.3%,while the remaining 52.7% is the influence of other variables not included in this study, for example, the performance of employees, employment targets, planning, and others.

VI.Discussion

Against Asset Inventory Optimization Effect of Fixed Asset Utilization in East Kolaka District Government

Influence of Optimizing Utilization Asset Inventory to Fixed Assetscan be seen in the regression coefficient is 0, 145, A positive value indicates a positive influence between Asset Inventory to Fixed Asset Utilization Optimization. So that means that when variables Asset Inventory is getting better and the other independent variables assumed to be constant or equal to zero, then the variable Fixed Asset Utilization Optimization will be better anyway.,

Furthermore, the results of multiple linear regression analysis to demonstrate the value of the partial test t_{hitung} variable asset inventory to optimizing the utilization of fixed assets namely as big as 2,406far greater than the value of t_{tabel} 1.66with a significance value of0,018much smaller than the probability value $\alpha = 0.05$. Based on these results, it is known that the partialasset inventory and a significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government.

Legal Audit Influence Of Utilization Optimization of Fixed Assets in East Kolaka District Government

influence of Legal Audit of Fixed Asset Utilization Optimizationcan be seen in the regression coefficient is 0, 217, A positive value indicates a positive influence betweenlegal audit on optimizing the utilization of fixed assets, This indicates that every increase of 1 unit onlegal audit will resulting in a change in the hike optimizing the utilization of fixed assets getting better anyway.

Furthermore, the results of multiple linear regression analysis to demonstrate the value of the partial test t_{hitung} variable legal audit to optimizing the utilization of fixed assets namely as big as 2,246far greater than the value of t_{tabel} 1.66with a significance value of0,027much smaller than the probability value $\alpha = 0.05$. Based on these results, it is known that the partiallegal audit and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government.

Based on the results obtained, it can be interpreted that legal audit plays an important role in the mechanism of fixed asset management, where legal audits performed precisely and accurately will give a clear and thorough, especially regarding the ownership status of fixed assets, systems and procedures mastery of fixed assets, fixed asset identification, as well as able to cope and provide soluasi over possible legal problems that will occur in the future on the recognition of fixed assets.

Legal Audit Influence Of Utilization Optimization of Fixed Assets in East Kolaka District Government

influence of Optimizing Utilization Rate Assets to Fixed Assetscan be seen in the regression coefficient is 0.015, A positive value indicates a positive influence betweenvaluation of assets to optimize the utilization of fixed assets, This indicates that every increase of 1 unit onasset valuation will resulting in the change of the increase in optimizing the utilization of fixed assets getting better anyway.

Furthermore, the results of multiple linear regression analysis to demonstrate the value of the partial test t_{hitung} variable asset valuation to optimizing the utilization of fixed assets namely as big as 2,771far greater than the value of t_{tabel} 1.66with a significance value of0,044much smaller than the probability value $\alpha = 0.05$. Based on these results, it is known that the partialasset valuation and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government.

Based on the results obtained, it can be interpreted that the valuation of assets controlled properly will give you an estimate of the economic value of these assets and are supported using the methods and principles applicable asset valuation. Fixed asset valuation right will also be a good supporting information in order to provide the planning will be the utilization of fixed assets to the fullest.

Effect of Asset Inventory, Legal Audit and Asset Valuation Of Fixed Asset Utilization Optimization of the District Government East Kolaka

Influence of Asset Inventory, Legal Audit, and Rate Assets to Fixed Asset Utilization Optimization simultaneously based on the resultssimultaneous test shows value F_{hitung} which is equal to 7.625far greater than the value of F_{tabel} 2,71 with a significance value of0,000much smaller than the probability value $\alpha = 0.05$. Based on these results, it is known that simultaneous inventory of assets, legal, audit, andasset valuation and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government. Based on the results obtained, it can be interpreted that optimize the utilization of fixed assets may be carried out if it can be supported by proper asset inventory and complete, supported by a strong legal audit, and is accompanied by the asset valuation accurately and accountably. Powerful information that will support in an effort to optimize the potential of the fixed assets aimed at generating value in terms of improving services and in terms of the increase in revenue (PAD).

VII. Conclusion

Based on the results of research and discussion, the researcher can conclude that:
1. Asset inventory and a significant positive effect on the Optimization of Fixed Asset Utilization in East Kolaka District Government.

2.	Legal audits and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government.
3.	Asset valuation and significant positive effect to optimizing the utilization of fixed assets at East Kolaka District Government.
4.	An inventory of assets, legal audits, and asset valuation simultaneously positive and significant effect to optimizing the utilization of fixed assets at East Kolaka District Government.

## VIII.	Suggestion

1.	For East Kolaka District Government are expected to be able to identify and inventory of regional assets in a more objective and reliable, local governments need to take advantage of the professional auditor or an independent appraiser.
2.	East Kolaka District Government is expected to increase concern regarding the inventory of assets that includes physical inventory as well as an inventory of legal / juridical, because they and their implementation the Local Government can know with certainty the number and value of its regional assets, both currently controlled by or is still a potential that has not been occupied or utilized.
3.	East Kolaka District Government is expected to increase the attention better asetkarena assessment concerns the implementation of Regional Property asset valuation should be carried out periodically by the manager of the goods by engaging an independent appraiser so it can know the value of goods belonging to the area as appropriate.
4.	GovernmentEastern Regional Kolaka make pengebangan Human Resources (HR) related to asset management through the provision of training on an ongoing basis in order to increase konwledge and skill for the asset management area.

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