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Implications of Managing Assets and Public Sector Financial Performance on Information Quality Financial Report of the Provincial Government of Southeassulawesi

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The purpose of this study is to analyze how much influence the Implications of Managing Assets and Public Sector Financial Performance have on the quality of Information on Financial Statements of the Provincial Government of Southeast Sulawesi. The research was carried out at the Governor's Office of the Regional Government of Southeast Sulawesi, Jl. Andonohu, Sultra Province. The population was 421 out of the entire SKPD sample of 80 with a sampling of respondents based on the Slovin formula. The data from the questionnaire were analyzed using the Structural Equation Model (SEM) with the help of the AMOS 18 program. The results of the study found that the Implications of Managing Assets and Public Sector Financial Performance directly affect the positive and significant effect on the Quality of Financial Statement Information, meaning that the Implications of Managing Assets and Public Sector Financial Performance owned by officials and employees of the Provincial Government of Southeast Sulawesi are effectively able to support the achievement of Quality of Financial Statement Information. This can also mean that the higher the Implications of Managing Assets and Public Sector Financial Performance owned by the apparatus, it will have a real impact on the quality of financial statement information and the higher the ability to produce good governance so as to produce quality financial statement information. This means that the Implications of Managing Assets and Public Sector Financial Performance are maintained if necessary to improve in order to improve the Quality of Financial Statement Information because all of its indicators have contributed well and effectively.
Keywords: *Implications of Managing Assets, Public Sector Financial Performance and Quality of Financial Statement Information.*

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I. Introduction

Funding for a company is an important thing. A growing company always needs funding for the purchase of new assets. An increase in assets usually encourages management to add new funding. An increase in profitability can add confidence for the company to grow, which can also encourage the company to make additional funding. The factor of increase in liquidity can also give the company additional confidence in terms of the company's ability to pay off its obligations. This can also be a basis for consideration for companies that are planning their funding. There are two forms of funding sources for companies, namely the form of debt and the form of equity.

Financialmanagement is an activity of planning, applying and controlling the use of funds, finding funds and sharing profits. Together, these three financial decisions are determinants of the high and low value of the company. Wibisono (2017) explained that investment decisions definitely need funds, on the other hand, funding decisions influence each other with dividend decisions, as seen in the use of internal sources of funds derived from disshared profits. If you understand how and why accounting exists, how financial statements are used, you will be able to better imagine what is going on, and why accounting information has a very important meaning. Financial statements are part of the financial statement reporting process. A complete financial statement usually includes a balance sheet, income statement, financial position statement (which can be presented in various ways such as, as a cash flow statement, or fund flow statement), notes and other reports as well as explanatory materials that are an integral part of the financial statements (Indonesian Accounting Association, 2017).

Comparative financial statement analysis is an analysis of financial statements by examining the balance sheet statement, income statement, cash flow statement from one period to another (Wild et al, 2016). Hanafi (2018) revealed that the analysis of the company's financial statements was carried out on the grounds that it was to determine the level of profitability, risk or health level of a company. So a financial statement is a statement that contains information about the financial position, business results, changes in equity and cash flow of the company (Darsono and Ashari, 2017). For investors, information about the company's performance can be used to see if they will maintain their investment in the company or find alternatives.

A financial report is used as a basis for the company's management and investors to assess the overall performance of the company that has been achieved by the company in the past so that it can be used for decision-making purposes. According to the Financial Accounting Standards of 2017, the purpose of financial statements is to provide information relating to the financial position, performance, as well as changes in the financial position of an enterprise that is beneficial to a large number of users in making economic decisions. Munawir (2016) explained that the company is said to have a good financial condition if it is able to fulfill: (a) its obligations on time; (b) maintain sufficient working capital for operating expenses; (c) Pay the required interest and dividends and (d) Maintain a favorable credit rate.Financialdisclosure is not just presenting data that has been processed, because the main purpose of financial statements is a means of communication in conveying information that is useful for all users of financial statements so that they can understand about the real health condition of the company, so that they can make decisions that are on target. Hanafi (2018) emphasized that a financial statement can provide information about the company and be combined with other information such as industry, economic conditions, and can also provide a better picture of the company's prospects and risks. Keown et. Al, (2017) explained that a financial ratio analysis can describe many things in a company's finances, but there are the following limitations: It is difficult to identify the industry category of the company at a time when the company has more than one business line; The published industry average is a general interpretation and guidance figure for users and is not a scientifically determined average ratio of all events in a company representing in the industry; Differences in accounting practices among enterprises and can lead to differences in the calculation of ratios; Industry averages may not show target ratios and desired behaviors; Many companies are seasonally experienced in their operating activities. Liquidity ratio is a ratio that measures a company's ability to meet financial liabilities that have matured in the short term. This ratio shows the relationship between the cash and other current assets of a company and its short-term liabilities (Keown et al, 2017). The relationship between *return on assets* and *shareholder equity* is two measures, namely *Return on Asset* which is usually also called *Return on Investment* and *Return on Equity* (Shapiro, 2017). Sartono (2016) stated that profitability is an important factor in determining capital structure. Companies with a high rate of return on investments will use relatively low debt.

So that in financial management, the government reforms by issuing Law Number 27 of 2017 concerning State Finance which requires the form and content of the accountability report for the implementation of the State Budget (APBN) or regional revenue and expenditure budget (APBD) prepared and presented with government accounting standards set by government regulations. The government also issued Law No.52 2018 on Local Government. Based on the Law, the government issued Government Regulation No. 34 Year 2016 concerning Government Accounting Standards (SAP) as amended into Government Regulation Number 71 of 2018. Government Accounting Standards (SAP) are accounting principles set out in preparing government financial statements. The form of an accountability report for regional financial management for one fiscal year is in the form of a Local Government Financial Report (LKPD) consisting of: (1) Lbudget realization proposal, (2) Report on Changes in Excess Budget Balance (SAL Change Report), (3) Balance Sheet, (4) Operational Report, (5) Cash Flow Statement, (6) Equity Change Report, and (7) Notes to Financial Statements. The accounting information contained in the financial statements of local governments must be useful in the sense that it can support decision making and can be understood by users (Huang *et al*, 2019 in Xu *et al*, 2018).

From the results of the Audit Board's (BPK) audit of the Financial Statements of the Regional Government of the Regional Government of Southeast Sulawesi for five years, from 2012-2017, the BPK gave a No Opinion (TMP) opinion, this means that the financial statements of the Regional Government of the Regional Government of Southeast Sulawesi have not been prepared based on Government Accounting Standards. Based on the report on the results of the examination of the Financial Audit Agency (BPK) in 2017 for fiscal year 2018, it was found that the control system was so weak that the examiner could not provide confidence that the financial statements were free from material presentation, some of the things that were problems included

The treasurer's cash balance of expenditures of estimated Rp1,606,975,394.00 is an inventory of money for the period 2012 to 2017 that has not been accounted for or deposited into the Regional Treasury and is used for expenses that are not in accordance with the provisions and are not supported by adequate recording.The value of such capital participation has not been presented by the equity method. From the value of the capital participation, the capital participation in PDAM Sultra amounting to Rp 20,829,348,845.00 is presented differently from the value of participation in Regional Regulation Number 3 of 2012 concerning Amendments to Regional Regulations of The Regional Government of Southeast Sulawesi.Number 17 of 2017 concerning Local Government Capital Participation in Regional Drinking Water Companies (PDAMs).

From the description above gaps or gaps about the quality of financial statement information that are still low, it is necessary to apply the Theory of Usefulness - Decision-Usefulness Theoryintroduced by Staubus (2018). This theory is a reference for the preparation of the conceptual framework of the Financial Accounting Standard Boards (FASB). The usefulness of accounting information contains components that need to be considered by the presenters of accounting information so that the existing scope can meet the needs of the decision makers who will use it. Empirically and based on the results of the CPC examination, the cause of the low quality of financial statement information is because the financial performance of the Public Sector and Public Sector Financial Management is not running well. *The implications of Managing Assets* wanting governance to be carried out by following the principles of good management, such as transparency (openness), accountability, participation, fairness, and independence. The application of the principles of *Managing Assets* in the administration of the State cannot be separated from the problem of accountability and transparency in the management of State and regional finances (Cadbury, 2019). According toMardiasmo (2016:17-18), regional financial management policies are expected to run well by applying the principles of *Managing Assets* that have been launched by the Government of Indonesia with the breath of state and regional financial reforms, so that in this study focuses on financial governance.

The condition of financial governance of the Regional Government of Southeast Sulawesi in relation to the quality of financial statement information has not shown synergy. This is evidenced by the high dependence of regional finances on the central government through the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) for the management of low sources of regional revenues, the administration and recording of regional goods/assets that are completely inconsistent, expenditures that are not in accordance with the provisions and are not supported by adequate recording, utilization of assets that are not in accordance with their designation. The weak financial governance of the Regional Government of Southeast Sulawesi also has implications for the delay in the process of preparing and ratifying the regional revenue and expenditure budget so that it will hinder the development process and welfare of the people of Southeast Sulawesi.

Based on the description above, gaps or gaps about the implications of Managing Assets in financial management have not fully worked well, it is necessary to apply the governance principle theory introduced by the United Nations Development Program (UNDP) 2017 that the principles that must be embraced and developed in good governance practice include participation (participation), rule of law, transparency, responsiveness, concensus orientation, equity, effectiveness and efficiency, accountability and strategic vision vision).

Overcoming gaps related to the internal control system that affect the Implications of Managing Assetsand thequality of financial statement information, it is necessary to apply the activity controlling theory proposed by Boynton and Johnson (2017) that assessing financial activities can be controlled through environmental control systems, risk assessment, communication information activities and monitoring. Control of this activity is important internally to support the realization of good governance so as to improve the quality of financial statement information.

Empirically, in reality, there are still found officials and financial executives who are not competent in carrying out and developing the tasks assigned. Due to the lack of understanding in implying Managing Assets for apparatuses that manage finances in the Regional Government of Southeast Sulawesi, it is a gap research that needs to be given a solution.

II. Literature Review

According to Musthafa (2017: 3) financial management explains several decisions that must be made, namely investment decisions, funding decisions or decisions to meet fund needs, and dividend policy decisions. According to Sartono (2017:50), the term financial management can be interpreted as fund management both related to the allocation of funds in various forms of investment effectively and efforts to collect funds for investment financing or spending efficiently. According to Darsono (2016: 101), financial management is the activity of the owner and borrowing a company to obtain a source of capital that is as cheap as possible and uses it as effectively, efficiently, and economically as possible to make a profit.Implications of Managing *Assets*According to experts, the notion of implication is a consequence or a direct result of the results of the discovery of a scientific study. while Managing Asset or Asset Management is the use of management functions to manage company assets. Asset management system *(asset management system)* is an example of an asset management application that companies use in managing asset management cycles, in addition, to implement asset management, companies can optimize the functions and benefits of financial ratios. Such as asset management ratio formula, leverage ratio formula, solvency ratio, asset management ratio and limit liabilities.

Public Sector Financial Performance Public sector financial performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measuring instruments. The performance measurement system can be used as a tool for organizational control, because performance measurement is strengthened by establishing a reward and punishment system.

The measurement of public sector Financial performance is carried out to meet three objectives. First, public sector performance measurement is intended to help improve government performance. Second, public sector performance measures are used for resource allocation and decision-making. Third, the measure of public sector performance is intended to realize public accountability and improve institutional communication. Information needed for performance measurement:

*Financial*Information; The assessment *of financial* performance reports is measured based on the budget that has been made by analyzing the actual and budgeted performance.*Nonfinancial* Information; Nonfinancial information can be used as another benchmark. *Nonfinancial*information can add confidence to the quality of the management control process. A comprehensive measurement technique that many organizations have developed today is the *Balanced Scorecard*. With *a Balanced Scorecard*, organizational performance is measured not only based on its financial aspects, but also nonfinancial aspects.

Public Sector Financial ManagementPublic financial management can be defined as a system for generating and controlling public financial resources for effective and efficient public services. The history of the development of public sector finance is very much influenced by the 2 (two) schools (schools of taught) that exist in this world, namely.The Napoleonic School or also known as the Latin School. This school emphasizes more on the importance of budget planning.Anglosaxon School or Nordist School or Northern European School. This school emphasizes more on the final result (output) by referring to public financial reporting standards as a form of accountability report.Related to public sector financial management, there is a public sector financial managerial system called Public Sector Financial Management (MKSP). Furthermore, MKSP can be defined as follows: "Any activity to analyze, compile, set goals, and carry out a Financial Assessment of the State of an entity which may be: Any level of Government; A company that can be controlled by the government; or An organization formed by a collection of States."

In the MKSP, according to *The System of National Account* (SNA) the public sector is divided into 3 (three) sectors, namely: The government sector in general; Government-controlled companies; and International institutionQuality of Financial Statement Informationthe issuance of 3 packages of Laws, namely Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning the State Treasury and Law Number 33 of 2004 concerning Central and Regional Financial Balance, brought quite fundamental changes in regional financial governance. Local governments are required to be more transparent and accountable in managing and accounting for local money and goods. The local government's financial statements consist of budget realization reports, cash flow statements, and balance sheets. In addition, the local government also prepares a Note on Financial Statements (CaLK) to explain matters that have not been fully disclosed in the financial statements.In the Government Accounting Standards (SAP) it is stated that the financial statements present *a complete (full disclosure)* information needed by users. The information required by users of financial statements can be placed on the face sheet *of* financial statements or Notes to Local Government Financial Statements must disclose all relevant information as required in SAP. The objectives of financial statements according to PP No. 71 of 2018 are used as: (a) accountability, accountability for resource management and implementation of policies entrusted to reporting entities in achieving the goals that have been set periodically; (b) management, assisting users to evaluate the implementation of the activities of a reporting entity in the reporting period so as to facilitate the function of planning, managing and controlling all assets, liabilities and equity of government funds for the benefit of the community.

III. Research Methodology

Based on the research problems and conceptual frameworks previously stated, this research is *explanatory research,* which seeks to explain the causality *relationship* between the variables of *Managing Asset* Implications, Public Sector Financial Performance and the quality of information on local government financial statements in Southeast Sulawesi which is also the object of this study. Therefore, this type of research tends to lead to research with a quantitative approach oriented to *structural equation modeling*.Population and SampleThe population in this study was all employees of the finance department as many as 421 people from all Regional Apparatus Work Units (SKPD) of the Secretariat, Offices, Agencies, Offices, Inspectorates and Technical Institutions in Southeast Sulawesi as well as being the unit of analysis in this study. The employees of this finance department consist of the Budget User Power of Attorney (KPA), Commitment Making Officer (PPK), Treasurer of Expenditures and Employees in charge of preparing financial statements.

Data Analysis Methods Research data analysis is part of the data testing process after the research data collection stage. The data analyzed is in the form of primary data obtained by asking a list of questions to respondents. This stage of data analysis is carried out data quality testing to obtain good measurement criteria. Therefore, before the list of questions is given to the respondent first tested its realiability and validity. Therea liability of measurements is determined by calculating the cronbach alpha coefficient of each instrument in a variable. The instrument is said to be reliable when it has a cronbach alpha coefficient that is closer to 0.6 the higher the internal coefficient of reability. The validity test in this study was carried out by calculating the pearson*correlation (pearson correlation)* between the scores of each question item and the total question score.The data analysis technique used in this study is quantitative analysis. Quantitative analysis is the analysis used on data in the form of numbers and how to discuss it with statistical tests. Quantitative analysis emphasizes testing theorized theories through research variables with numbers and conducting data analysis with statistical procedures. The data analysis method uses descriptive statistical tests, classical assumption tests, multiple linear regression tests and computer-aided hypothesis tests through SPSS 19.0.

IV. Results Of Research And Discussion

Test the Validity and Reliability of Research InstrumentsInstrument testing is carried out with the aim of testing whether the instruments used in this study meet the requirements of good measuring instruments or are in accordance with research method standards. Instruments are said to be good if they meet three main requirements, namely: (1) valid or sah, (2) reliable or reliable, and (3) practical **(Cooper & Schindler, 2003).** If the measuring instrument used is invalid or untrustworthy and unreliable or reliable, then the research results will not describe the real situation. Therefore, to test the questionnaire as a research instrument, a validity test (*test of validity*) and a reliability test (*test of reliability*) are used.

Test of Variable Validity of Managing Asset Implications.The results of validity testing on the **Variable Implications of Managing Assets** were carried out using the product moment correlation coefficient of the test criteria that used on instruments that are said to be valid if the value of r is 0.30 ≥*(cut of point),* for which it is shown in the following Table:

Table 1
Test Results of Variable Validity of Managing Asset Implications (X_1)

Dimensi	Pearson Correlation	Sign.
Asset Strategy ($X_{1.1}$)	0,722	0,000
Plan ($X_{1.2}$)	0,744	0,000
Evaluasi dan Desain ($X_{1.3}$)	0,759	0,000
Create dan Procure($X_{1.4}$)	0,734	0,000
Operate ($X_{1.5}$)	0,751	0,000
Maintain ($X_{1.6}$)	0,721	0,000
Modify($X_{1.7}$)	0,731	0,000
dispore($X_{1.8}$)	0,728	0,000
Financial Management ($X_{1.9}$)	0,721	0,000
Technology ($X_{1.10}$)	0,733	0,000

Source: Appendix (processed data, 2022)

Table 1 shows that all indicators used in measuring the Variable Implications of Managing Assets are above the required value of r 0.30 (cut of point) and at a significant level of 0.05 or 5% or in other words have a person correlation value in the range of 0.722-0.759.≥Test of validity of Public Sector Financial Performance VariablesThe results of validity testing on the Public Sector Financial Performance variable are carried out using the product moment correlation coefficient of the test criteria used on instruments that are said to be valid if the value of r is 0.30 (cut of point).≥

Tabel 2
Test Results of The Validity of Public Sector Financial Performance Variables (X_2)

Dimensi	Pearson Correlation	Sign.
Evektivitas(X_{21})	0,748	0,000
Efisiency (X_{22})	0,829	0,000

Ekonomis (X_{23})	0,824	0,000

Source: Appendix (processed data, 2022)

Table 2 shows that all indicators used in measuring the Public Sector Financial Performance variable are above the required r value of 0.30 (cut of point) and at a significant level of 0.05 or 5% or in other words have a person correlation value in the range of 0.743 - 0.829.≥Validity Test of Variable Quality of Financial Statement Information (Y)The results of validity testing on quality variables Financial statement information is carried out using the correlation coefficient product moment test criteria used on instruments that are said to be valid if the value of r 0.30 ≥*(cut of point),* for this reason is shown in the following table:

Table 3
Results of Testing the Validity of Financial Statement Information Quality Variables (Y)

Dimensi	**Pearson Correlation**	**Sign.**
Relevan (Y1)	0,704	0,000
Dapatdiandalkan (Y2)	0,759	0,000
Dapatdibandingkan (Y3)	0,618	0,000
Dapatdipahami (Y4)	0,725	0,000

Source: Appendix (processed data, 2022)

Table 3 shows that all indicators used in measuring the variable quality of financial statement information are above the required r value of 0.30 (cut of point) and at a significant level of 0.05 or 5% or in other words have a person correlation value in the range of 0.618-0.759.≥Instrument Reliability Test.Reliability test is a measure of the internal consistency of the indicators of a construct that shows the degree to which each indicator of the variable identifies a common latent factor. The reliability test aims to determine the reliability of the measuring instrument or to determine the consistency of the measuring instrument if it is used to measure the same object more than once. This reliability test can be interpreted as the level of confidence in the measurement results. Reliability testing was carried out on the statement items used in this study by the *Alpha Cronbach* method. The*accepted cut of point*for *Cronbach's Alpha*level is 0.60. The instrument is considered to have had an acceptable level of reliability, if the value of the measured coefficient of reliability is 0.60. An instrument is said to be reliable if it can be used to measure variables repeatedly that will produce the same or only slightly varied data (≥≥Uma Sekaran, 2003:112).The results of instrument reliability testing are presented in the following table:

Table 4
Recapitulation of Research InstrumentReliability Test

Variabel	***AlphaCronbach***	***Cuttofpoint***
Implikasi Managing Asset (X_1)	0,793	≥ 0,60
Kinerja KeuanganSektor Publik (X_2)	0,846	≥ 0,60
KualitasInformasiLaporanKeuangan (Y)	0,689	≥ 0,60

Source: *Attachment* (Data processed, 2022)

The test results show that all variables have *Alpha Cronbach* greater than the required*Cutt of point*, namely the value of *alpacronbach* is in the range of 0.689 – 0.846 0.60, so that all variables analyzed in this study meet the reliability criteria and can be continued in the next stage for analysis≥.Discussion of Research Results.The results of the estimation of standardized *regression weights*, *C.R (critical ratio)* are equated with the t-test in regression and *probability* analysis in Hypothesis Testing and Coefficient Values of Direct and Indirect Influence Paths and in the *Standardized Figure estimate the* structuralrelationships *of the full model* 2 (Final) shows that there are three models of direct relationships, two produced partially and one simultaneously (in the t-test), and the three models resulted from data analysis in this study, namely as follows:

The implications of Managing Assets have a positive and significant effect on the Quality of Financial Statement Information.Public Sector Financial Performance has a positive and significant effect on the Quality of Financial Statement InformationImplications of Managing Assets and Public Sector Financial Performance have a positive and significant effect on the Quality of Financial Statement Information.Hypothesis Testing and The Coefficient of Direct Influence Path.Based on the facts that are the results of the findings in this study, hypothesis testing is carried out to answer whether the proposed hypothesis can be accepted or rejected. The level of signification of parameter estimates in hypothesis testing is set at 95% or $\alpha = 0.05$ as follows:

H1: Implications of Managing Assets on the Quality of Financial Statement Information

The first hypothesis testing, namely the Implications of Managing Assets, has a positive and significant effect on the Quality of Financial Statement Information, can be proven by the standardized regression weight estimate value of 0.793 from its Alpha Cronbach numberin a positive direction. The coefficient of influence marked positively means that the implications of managing assets are high, affecting the success rate and increasing the quality of financial statement information. These results can also be proven by the value of the critical ratio (c.r) = 8.528 > 2.00 (critical) and the probability value of 0.000< = 0.05. The results of the first hypothesis test prove that the Implications of Managing Assets have a positive and significant effect on the Quality of Financial Statement Information in the Regional Government of Southeast Sulawesi Province. Based on these results, it can be concluded that the higher the Quality of Financial Statement Information, the more it has a real impact on the success of the Quality of Financial Statement Information, so that the first hypothesis proposed in this study, namely the Implications of Managing Assets has a positive and significant effect on the Quality of Financial Statement Information can be accepted or supported by empirical facts.α

H2: Public Sector Financial Performance has a positive and significant effect on the Quality of Financial Statement Information.

The second hypothesis testing, namely Public Sector Financial Performance, has a positive and significant effect on the Quality of Financial Statement Information, which can be proven by the standardized regression weight estimate value of 0.846 in its Cronbach alpha in a positive direction. The coefficient of influence with a positive sign means that the Good Public Sector Financial Performance has resulted in an increase in the success of the Quality of Information on Financial Statements of the Regional Government of Southeast Sulawesi Province. The result can also be proven by the value of critical ratio (c.r) = 2.936> 2.00 (critical) and a probability value of 0.003< = 0.05. The results of the second hypothesis test prove that Public Sector Financial Performance has a positive and significant effect on the Quality of Financial Statement Information. Based on these results, it can be concluded that the better the Public Sector Financial Performance, the more it has a real impact on the success and improvement of the Quality of Financial Statement Information, so that the second hypothesis proposed in this study, namely Public Sector Financial Performance has a positive and significant effect on the Quality of Financial Statement Information can be accepted or supported by empirical facts.α

H3: Implications of Managing Assets and Public Sector Financial Performance have a positive and significant effect on the Quality of Financial Statement Information.

The third hypothesis testing, namely the Implications of Managing Assets and Public Sector Financial Performance, has a positive and significant effect on the quality of financial statement information, as evidenced by the standardized regression weight estimate of 0.689 on Alpha Croncbach in a positive direction. The coefficient of influence marked positively means that the implications of Managing Assets and High Public Sector Financial Performance, resulting in an increase in the quality of financial statement information.These results can also be proven by the value of the critical ratio (c.r) = 2.275> 2.00 (critical) and the probability value of 0.023< = 0.05. The results of the third hypothesis test prove that the Implications of Managing Assets and Public Sector Financial Performance have a positive and significant effect on the quality of information on the financial statements of the regional government of Southeast Sulawesi Province. Based on these results, it can be concluded that the higher the Implications of Managing Assets and Financial Performance of the Public Sector, it has a real effect on the quality of financial statement information, so that the third hypothesis proposed in this study, namely the Implications of Managing Assets and Public Sector Financial Performance has a positive and significant effect on the quality of financial statement information can be accepted or supported by empirical facts.α

V. Conclusions And Suggestions

ConclusionBased on the analysis of the results of the research and discussion, it was concluded thatThe implications of Managing Assets have a positive and significant effect on the quality of Financial Statement Information. The implications of Managing Assets owned by local government officials are reflected in all indicators that show high statistical figures, namely Asset Strategy, Targets, policy standards and procedures, Asset Evaluation, Asset Building, Operating Assets, Maintaining Assets, Modifying Assets, Asset Liquidity, Financial Management Planning, Technology is able to realize good and quality Quality of Financial Statement Information, especially in local government financial management. Province of SultraFinancial Performance in the Public sector directly affects the Quality of Financial Statement Information. Where from all the indicators consisting of Effectiveness, Efficiency and Economy affects the improvement of the Quality of Financial Statement Information, especially the financial governance of the regional government of Southeast Sulawesi Province.The implications of Managing Assets have a positive and significant effect on the quality of Financial Statement Information. The quality possessed by the local government apparatus depicted from Relevan, Reliable, Consistent and Relevant is able to improve the quality of financial statement information so that it is relevant, reliable, comparable and can be understood by every user. With the quality of financial statement information, it can be used as a decision-making tool

Suggestio Based on the conclusions stated above, it is recommended:The implications of Managing Assets for apparatus and employees of the regional government of Southeast Sulawesi Province need to be maintained and further improved by providing training opportunities, training and the like, especially those related to financial management to each local government apparatus.Financial Performance in the Public sector needs to be improved by implementing the components of internal control of every operating activity ranging from planning, implementation, supervision, to accountability in an orderly, controlled and efficient and effective manner so that it can produce relevant, reliable, comparable and easy-to-understand financial statement informationThe implications of Managing Assets and Financial Performance in the Public sector need to be implemented in accordance with the principles of openness, fairness, and accountability in order to produce reliable and quality financial statement information.

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