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Role Of Organizational Development, Integrated Reporting <IR> Implementation and Optimizing on Regional Asset Management

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Abstract

Purpose: This study aims to describe how does the role of organizational development and integrated reporting <IR> implementation within optimizing on regional asset management. Design/methodology/approach: As qualitative research with subject of regional government in Indonesia. Used informational analysis approach from secondary data from archives related to regional asset management. Findings: The role of strategic, social, technical and administrative organizational development is relative more dominant in the clarity of the role of goals to be achieved in optimizing of regional asset management. Meanwhile, there are challenges either in meeting or to implement processes clarity to achieve an optimizing on regional assets management. The perspective of implementing <IR> for regional asset reporting is needed because of the role of the model in achieving organizational value, social and environmental accountability by reporting mechanism. Contribution: Result of research can be used as insight to implement the optimizing on regional asset management as well as in achievement sustainable regional asset management.

Keywords

organizational development;
integrated reporting; optimizing;
regional asset management



I. Introduction

Efforts to achieve the optimizing of regional asset management are in line with the substance of the objective of realizing good governance. The realization of the spirit of good governance provides a role for local government entities in managing and utilizing regional assets for public services and financial performance. Included in this context is the importance of fulfilling regional asset reporting into regional government financial reports which are fulfilled by reason of internal control that must be fulfilled by management (GR Number 28 of 2020). Along with its development, the management of regional property has become increasingly complex, so that an optimal, effective and efficient management of regional property is needed (Gager, 2018; Intellis, 2019). Optimizing regional asset management requires the fulfillment of achievement criteria, such as regional financial performance achievements and non-financial performance achievement. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Normatively, regional asset management requires an implementation framework in RE-AIM, as acronym of Reach, Effectiveness, Adoption, Implementation, Maintenance (Nilsen, 2015), in the implementation of the theoretical framework. According to the context, regional asset management requires organizational development, related to the behavior and involvement of management and organizational members (Pragma, 2021).

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Functionally, the objective of achieving the optimizing of regional asset management requires administrative compliance, which includes both reporting compliance and the achievement of management performance, with reference to all applicable regulations (Law No. 17 of 2003, Law No. 1 of 2004, Law No. 15 2004, Law Number 23 Year 2003, Law No. 32 of 2009, GR Number 71 of 2010; M of HA Regulation Number 19 of 2016). Therefore, there are at least two objectives that must be met simultaneously by regional governments to achieve either the optimizing of regional asset management or a s well as to communicate the sustainable regional asset management through by reporting systems.

Facts referring to previous studies shows that regional asset management is still part of the obstacles to financial administration performance, such in the findings of auditing on financial reports. The facts as the results of research conducted by Mardiasmo, et al (2012) and Mardiasmo (2012) on 3 (three) Regional Governments in Indonesia revealed that the slow pace of government asset management reform is caused by: (1) Reforms are still at an early stage; (2) Limited HR capabilities; (3) Slow completion of ownership documents; and (4) low asset benefit function. Then, a study for the World Bank conducted by Kaganova and Nayyar-Stone (2000) which explains that Regional Governments in almost all countries have public assets (government assets) in significant amounts. It is research evidence that many Regional Government entities in developing countries are not aware that public assets are a portfolio that should be managed properly because it can provide direct benefits, namely efficiency on a limited budget and potential revenue from asset utilization. Facts, according to Kaganova and McKellar (2006), shows where many Regional Government entities around the world are the owners of the largest assets in terms of quantity and value compared to any institution or corporation in their respective regions.

The objectives and benefit of this research were conducted to answer research problems related to how to achieve organizational goals and processes for optimizing regional asset management with implelmentation theories of organizational development, fulfill the guidelines for ISO 55000, dan to implement <IR> within regional asset management. (i) How to fulfill the role of clear goals and process clarity in strategic, technical, social, and administrative aspects in optimizing regional asset management, (ii) How is a standard guideline for asset management with global perspective to support optimizing of regional asset management (iii) How are initiatives reporting <IR> can fulfill the communication of the economic value of asset management, social and environmental, as well as the achievements of human resourcecapital aspects, intellectual property and manufacture capital related business processes. The benefits of this research provide insight into organizational development policies that are principal and normative, and insights for positive management related to quality standards of regional asset management and reporting in creating sustainable value over time.

II. Review of Literature

The theoretical perspective is put forward in the role of analysis and explanation in explaining the research phenomenon (Gregor, 2006). In explaining the phenomenon of optimizing regional asset management, using organizational development theory as a normative model (Albrecht, 1983; Coetzee and Nkosi, 2019), with a positive theory of the ISO 55000 quality model as an implementation guideline, and to initiative for an integrated reporting <IR> system (IIRC, 2011, 2013, 2018, 2019) on regional asset management reporting (Figure 1).

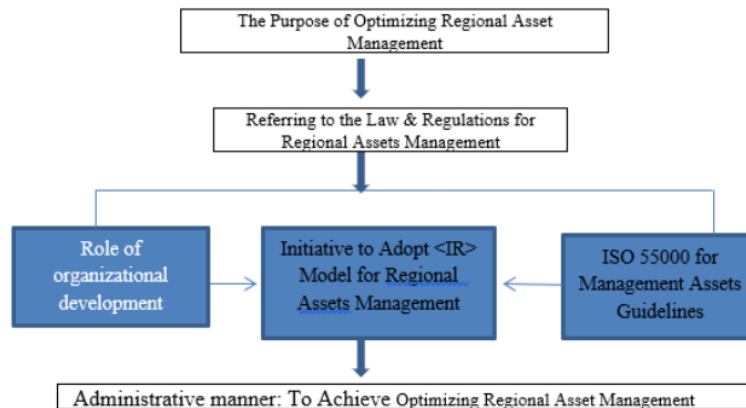


Figure 1. Role of Organizational Development, <IR> Model Implementation for Optimizing on Regional Assets Management

According to Figure 1 shows the phenomenon in an effort to achieve the optimizing of regional asset management. Optimizing of regional asset management requires implementing a successful asset management program within covers perspectives in the fulfillment of program design (Gager, 2018). Optimizing related to efforts to consider how value plays a role in physical asset management, with an important step that the organization fulfills in evaluating the balance between cost, risk and performance, thus enabling better decisions (Intellis, 2019).

Theoretically, in the implementation of <IR> there is a major role in accounting theory in explaining phenomena of regional assets management. Such, agency theory, institutional theory, stakeholder theory and stewardship theory. Agency theory which shows that corporations were typically distinguished between the proprietorship and the wealth, being proprietor as principal as agents/executives are hired by them to manage their business and to maximize the firms 'wealth generally for shareholders. The institutional theory is recognized that with the help of various mechanisms, such as rules, guidelines, procedures, authoritative, the organizations and the individuals possess the capacity to generate, sustain and can transform the institutions, often can diffuse, disuse or decline the institutions.

III. Research Method

This research was conducted with a qualitative approach (Creswell and Creswell, 2018). In describing the research aspects, namely: the role of organizational development, ISO 55000 guidelines, and implementation of an integrated reporting <IR>, and optimizing of regional asset management. Research data are regional assets management (referring to the Law and Regulations) either as qualitative data in research or as examples of cases in local government. Secondary research data is sourced from Regional Government documents (web based), applicable regulatory documents, as well as empirical research facts that are relevant and serve as references in research. The research subject is the population of Regional Government entities in Indonesia, with the subject of discussion on provincial, district and city government entities in Indonesia (34 provinces, 416 districts, 98 cities).

IV. Results and Discussion

4.1. Regional Asset Management Optimizing

As describes within Government Regulation (GR) Number 28 of 2020 as a formal guide for asset management, formally show up the exist of development of the environment, management, and sustainable development, the management of State/Regional Property has become increasingly complex, so it needs to be managed optimally, effectively and efficiently for asset as capital of organization. Then, within regional asset management, it is managed in each regional government work unit as an accounting entity (GR Number 71, 2010). Using an inventory card for inventory books according to asset classification. These practices undertaken to fulfill the internal control aspects of asset protection from local government entities (GR Number 60, 2008). At the regional government entity level, regional asset management is managed through the regional asset management agency (Regency and City Government), as well as through the regional equipment/asset bureau (provincial government level) as a reporting entity. Regional asset management is periodically reported in the financial report media of regional work units and through regional financial management work units through regional financial reports. The performance of regional asset management is known through the Budget Realization Report, as well as the Periodic Operational Report of Regional Government entities (M of F Number 06/PMK.07/2012).

In this section, an analysis is presented between the research aspects, the synthesis or the results and their discussion. The analysis was carried out on the object of observation in the form of regional assets according to the classification of fixed assets according to Standard Statement of Governmental Accounting (Number No. 7) are as follows within six types (GR Number 71 of 2010). In the context of optimizing regional asset management, regional asset management aspects are part of regional financial management (Table 1).

Table 1. Regional Asset Management Optimizing

No	Organization development area	Regional Asset Type	Guidelines <IRF>	Emphasis on optimizing aspects
1	Strategic	1. Land 2. Equipment and Machinery 3. Building & Construction 4. Roads, Irrigation and Networks 5. Other Fixed Asset 6. construction in progress	Fundamental concepts	Reporting achievements in economic, social and environmental values
2	Technique		Key requirements	Reporting achievements in economic, social and environmental values
3	Social		Guiding principles	Reporting achievements in economic, social and environmental values
4	Adminisitrative		Content elements	Reporting achievements in economic, social and environmental values

(Source: GR Number 71, 2010; GR Number 28, 2020; IIRC, 2011, 2013, 2018, 2019)

As describes in Table 1, there are regional asset management as part of regional financial management which consist of activities, such as planning, budgeting, implementation, administration, reporting, accountability, and supervision of Regional Finance on regional asset management (GR Number 12, 2019). Furthermore, regional asset management has roles as a part of the main tasks and functions of regional government entities, according to the nomenkatur of regional government ranks, in communicating regional asset management which is described through: Technical coordination meetings with monitoring activities linkages regional asset management in the Regional Long-Term Development Plan (RLTDP) - Linkages in Regional Medium-Term Development Plans (RMTDP) - Linkages in Regional Government Work Plans (RGWP) - Regional Government Strategic Plans (RGSP). The context of regional asset management according to regulations provides the basis for local governments to fulfill management considerations into several activities. Aspects of needs planning and budgeting, procurement, receipt, storage and distribution, use, administration, utilization or use, security and maintenance, assessment, elimination, transfer, guidance, supervision and control, financing and claims for compensation. How do these activities administratively meet efficiency, with compliance with regulations that guide their implementation (GR Number 60, 2008). Meanwhile, there is a need to be able to achieve optimizing of regional asset management that supports local revenue receipts, in line with the utilization of regional assets in providing development services to the community.

Referring to the idea (states in table 1), we can view the general approach to the process of developing an asset management strategy, requires the implementation of an asset management strategy as a six-step process, such as: (i) Review the organizational structure, (ii) Conduct an asset management self-assessment, (iii) Identify asset management policies and objectives to be achieved, (iv) Prepare and implement an asset management action plan, (v) Review and monitor progress, (vi) Feedback from stakeholders. Technologically the asset management approach requires the technology of the role of maintenance management software. A key component of an asset management strategy is computerized maintenance management software (CMMS). By leveraging CMMS software, organizations can save time and money in a number of different ways: (i) Labor costs can be reduced as staff efficiency is maximized, (ii) Asset downtime delays are minimized, as replacement parts and inventory are available before maintenance work orders scheduled, (iii) Work order feedback loops are available to create a more detailed view of the history of a particular asset, allowing for more accurate analysis of similar assets and maintenance records. As part of implementing an asset management strategy, examine the preventive maintenance requirements for each asset (DPSI, 2021).

4.2. Organizational Development in optimizing regional asset management

Organizational development of optimizing regional asset management in regional government entities as a normative need that is approached by: a control process, linear with a sequential process, as a universal need, rational with a determining aspect with a goal-driven process (Truex et al., 2000). The overall process in organizational development at the regional government entity in question includes: 1. Assessment. It is a thorough and realistic consideration of the key aspects of the organization to form a “baseline” or point A which is the starting condition. Based on these conditions, future results are assessed. 2. solution to problem. It is a decision to refine the organization about what to work on, setting priorities for it and developing a project plan to implement it. The plan is “point B” and outlines how to achieve it. 3. Implementation. Initiate implementing changes, using any specific techniques and strategies, required to carry out the planned improvements in

the organization's functioning. 4. Evaluation. It is a regular approach, to review the results achieved, compared with the expectations set, examine ongoing progress, and also conduct a large-scale review that will provide information on where we are between point A and point B. In a broader scope, the evaluation stage can be an assessment stage for a new circle of activities (Albrecht, 1983).

The organizational development steps above indicate the existence of a dynamic organizational process, a cycle of activities in identifying the strengths and weaknesses, opportunities and challenges of the organization. The functions and roles of management information systems are directly or indirectly related to the strategic planning process and at the level of the four organizational systems. The role of organizational development in regional asset management is proportionally attached to the entire organizational development process, in accordance with the activities carried out in the 4 (four) stages of the process above. Organizational development is related to a need for the existence of a healthy organization, which requires completeness of the constituent elements of an organization (Albrecht, 1983). The first is the strategy system, the second is the technical system, the third is the social system, and the fourth is the administrative system.

First, System strategy. Management instruments used to ensure the existence of a healthy organization, starting with the establishment of an organizational strategic plan, in setting goals and objectives in accordance with the vision and mission of the organization. This step always considers its suitability for internal and external conditions facing the organization. The strategic system, the scope of "organizational management", from the highest leadership to the lowest formally appointed supervisor, the chain of instructions, reporting relationships, and the power value of organizational leaders. Also, the plans, planning processes, and procedures these people use in controlling the organization and in its future adjustment in regional asset management. It relates with the importance establishes for the basis of applying the principles and methods of asset management in the work of members of the organization.

Second, the technical system, are the elements, activities and relationships that form the most productive axis of the organization in regional asset management. This system may include elements of physical facilities, machinery, special equipment, work processes, methods and procedures, work-oriented information and various means for carrying them out. This system also includes the people, in terms of the roles they fulfill in the processes. Technically, it is important to implement global asset quality guidelines (ISO 55000) in the regional asset management business processes. The implementation of regional asset management is technically described as a "control process", something that is linear-sequential- a universal, rational, determinant, and goal-driven process" (Truex et al., 2000) through the role of E-Government. This is in accordance with implementation guidelines referring to regulations in the implementation of information and communication technology-based government or E-Government.

Third, the social system, the people in the organization including managers, and the activities they carry out in the whole process of the technical system, their roles and relationships with each other, including forms of power and status. Fulfillment of relationships between organizational units at various levels of management of regional government entities. Such as the ranks of the head of regional government work unit (RGWU), Treasurer of regional property, accounting and reporting functions, planning functions. Requires a role in the involvement of organizational members to be able to describe asset management principles that apply to the interaction process on a regular basis. This system also includes values, norms, behavior, reward and punishment processes within the scope of regional asset management. The organizational social perspective

shows that the context of behavior is closely related to the culture of intended regional government entities in the national scope. As something matter that can be explained in the context of management contingencies for each regional government entity in implementing regional asset management (planning and reporting).

Fourth, the administrative system in regional asset management is an information media and flow path of asset information, data and documentation, policies, procedures, instructions, reports, and so on, which are needed in running the organization itself, above all that is needed to run the technical system. This includes people who participate and directly run the administrative apparatus. The implementation of regional asset management reporting is carried out in stages, from inventory cards, inventory books, regional asset elements report in regional financial reports. In an effort to optimize regional asset management through the administrative system, showing the existing regulatory references as the basis for accounting control (data validity and protection of regional assets), and internal administrative control (efficiency) of regional assets, requires an approach to reassess the impact on optimizing regional assets.

4.3. Regional asset management with ISO 55000

As guidelines which released in January 2014 together with a toolkit for self-assessment of specifications, provides guidance and requirements for a good practice checklist in the management of physical assets, typically those relating to gas, electricity and water supply, roads, systems air and rail transportation, public facilities, process, manufacturing and natural resource industries. ISO 55000: 2014 is also relevant for the public sector, regulated environment and non-regulated environment. The essence of ISO 55000:2014 is that asset management is concerned with applying technical judgment to finance and good management practices to decide what assets are needed to meet business objectives, and then to acquire and maintain assets over the life of the asset (lifecycle), economic and technical life up to the write-off of the asset. In the context of "Implementing a Successful Asset Management Program", this ISO 55000 Standards for Asset Management has role to help make organizations safer and work cohesively with facility resources (Gager, 2018). The ISO 55000 model complements existing systems in asset management, but does not replace them. Instead, the model is designed to be applied side by side with other programs to optimize resources, whether they are human, physical, fiscal, environmental, or social responsibilities. Conforms to a standard that defines an asset as "any item, object or entity that has potential or actual value to an organization." It defines asset management as "the coordinated activity of an organization to realize the value of its assets. Several elements for successful asset management in the context of ISO 55000 include six main elements, each containing sub-elements. In total, there are 39 subjects or sub-elements. elements that managers should address when developing an asset management strategy.

4.4. Regional asset management with ISO 55000

The perspective of the implementation of <IRF> in regional asset management according to the context of institutionalized reporting on Regional Government entities is explained by amethodcial text (Truex et al., 2000). As a random reporting development approach, opportunities for process implementation, simultaneously with the existing reporting system (Figure 2). As a public sector entity, Regional Government entities certainly need to consider to implement an integrated <IR> reporting system. With IR as a general concept (IIRC, 2011, 2013, 2018, 2019) and IR as adopted by IIRC in the integrated reporting framework (IRF) (IIRC, 2013) to optimize regional asset management.

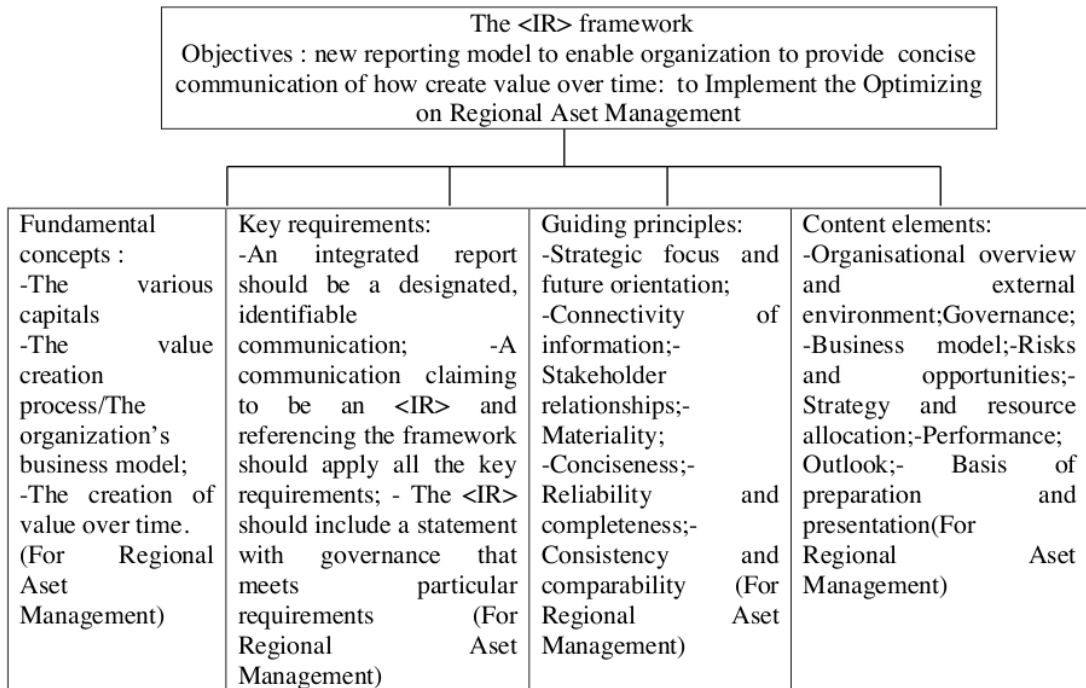


Figure 2. Implementation for Integrated Reporting : Optimizing Regional Aset Management (Source: IIRC, 2011, IIRC, 2013, 2018, 2019)

The implications of fulfilling asset management principles and asset management standards are further strengthened by the implementation of integrated reporting <IR> (IIRC, 2018, 2019) to create communication of sustainable development values. Because asset management that is managed to meet optimizing must also consider the sustainability of generations in development (GR Number 71, 2010). The normative model for role clarity <IRF> is presented as a normative model (Table 2). As an integrated thinking role with each data component in higher education with an orientation to fulfillment of integrated reporting (WICI, 2013). Think according to the five reporting baselines in the reporting index criteria that provide the basis for incorporating reporting into an integrated reporting system <IR> with reporting substance Triple Bottom Lines or Sustainability Reporting (Jones, 2010; Slaper and Hall, 2011) into the <IRF> model IIRC, 2011, 2013, 2018, 2019) for integrated reporting of regional asset management.

Table 2. Normative Model of Reporting System and Optimizing Regional Asset Management

No	Types of Asset	TBL/SR	The six <IR>	Performances descriptor
1	1. Land 2. Equipment and Machinery 3. Building & Construction 4. Roads, Irrigation and Networks 5. Other Fixed Asset 6. construction in progress	Economic	Economic/ Financial	a SIPOC model
2			Manufacturer	a SIPOC model
3			Intellectual property right	a SIPOC model
4			Human	a SIPOC model
5		Socio	Socio	a SIPOC model
6		Environmental	Natural	a SIPOC model

(Source: Jones, 2010; GR Number 71, 2010; Slaper and Hall, 2011; IIRC, 2011; WICI, 2013; IIRC, 2011, 2013, 2018, 2019)

Table 2 shows the perspective in the management of regional assets, with the scope of data and information management that communicates the planning, organization, use and control of each regional asset. The completeness of the regional asset component data is classified according to the six capitals criteria in integrated reporting (IIRC, 2011, 2013, 2018, 2019). All of normative idea (in Table 2) need implementation all aspect within organizational development as well as to implement ISO 55000 as standar for regional management asset. Furthermore, it is necessary to refer to reporting and reporting criteria, namely (i) Stewardship and corporate governance, inclusive capitalism, SDGs and climate change, globalization and linkages, technology, and energy and infrastructure (IIRC, 2018; 2019). In the context of communication of performance measurement and achievement, a combined approach is used for the substance of performance measurement and performance achievement for optimizing regional asset management. As suggested, to implement the completeness of the performance aspect, with the SIPOC model performance descriptors (Supplier, Input, Process, Output, Customer) (OFM, 2019). The achievement of completeness of performance aspects in the organization's reporting system will strengthen the objective of optimizing regional asset management based on integrated reporting in the accountability of asset management in the public sector.

As states in Table 2, it shows despite an increasing demand for considering sustainability aspects in asset management, there is a lack of guidance for decision-makers on how this can be achieved. Such for this purpose, with a multi-criteria decision analysis framework that incorporates sustainability criteria over the whole life cycle has been developed (Niekamp et al., 2015) as needed for regional asset management. Furthermore, due to stakeholder participation and uncertainty assessment are considered explicitly allowing for a holistic perspective and higher confidence in the achievement of the results. As needed in order to facilitate communication, methods for visualization of numerical results are highlighted within optimizing of regional asset management in money term (financial/economic facet) achievement. Furthermore, be needed using organizational development approach to assess the aim of how does regional government present rational decision support for sustainable management of regional assets in situations where there are multiple conflicting objectives. Meanwhile, from one side, the focus of the objective has clarity toward optimizing for regional asset management.

According to the implementation the idea in optimizing of regional asset management, there is a need to fulfill an initiative for implementation <IR> for regional assets management into reporting system. Therefore, it needs Regulatory Impact

Assessment (RIA) from all of the functional and role of a state regulatory model approach (Law No. 17 of 2003, Law No. 1 of 2004, Law No. 15 of 2004, Law No. 25 of 2004, Law No. 23 of 2014; GR Number 12 of 2019, PR Number 29 of 2014). Furthermore, it be needed in line with the goal of improvement of various regulations that carried out is by maintaining the 3 (three) pillars of good Regional Financial Management, namely transparency, accountability, and participation (GR Number 12, 2019). Furthermore, formal efforts to achieve reporting system performance have actually been stated in regulations (Law Number 23 of 2014; GR Number 3 of 2007). However, this idea has not yet been substantially implemented. One of the reasons, of course, is that the regulations that provide the basic guidelines for this policy are not yet available.

V. Conclusion

Conclusions are put forward regarding the results of research that provide qualitative empirical facts related to the objectives and benefits of the research, synthesis of the results of the analysis and discussion, and the importance of further research in an effort to maintain the achievement of optimizing the implementation of regional asset management.

First, in an effort to optimize the management of regional assets, research facts showed that there was a fulfillment responsibility of regional asset management whose implementation is guided by laws and regulations (national and regional). However, the responsibility that can be given through asset reporting in regional financial reports has not been able to provide accountability in the form of optimizing performance on regional asset management. This is not enough, because the optimizing of asset management should also be supported by the ability to report the value of sustainable development used initiative to implement <IR> with six capitals. By strengthening the instilling of principles and standards in the management of regional assets, The results of the analysis showed the role of organizational development (strategic, technical, social, and administrative) in the management of regional assets, which can provide a role in the clarity of optimizing regional asset management into goal clarity or objectives, in accordance with the determination of the optimizing objectives of regional asset management. Meanwhile, the role of information technology (technical) has not fully both of provided clarity of objectives and processes in optimizing regional asset management. Therefore, the implementation of <IR> reporting is needed as an initiative <IIRC, 2018, 2019>, as the implementation of a theory that provides an effective clarity role within implementation towards optimizing the performance of regional asset management. As well as determinants in the context of regulations that underlie the application of regional asset management that require strengthening measures in the Regulatory Impact Assessment (RIA) in regional government entities.

Second, the facts showed the role of grand theories (Ara and Harani, 2020) on a macro level from the theory of accounting field in providing clarity of the role of objectives in the efforts of regional government management to achieve value reporting (economic, social and natural environment) in sustainable development through by managing regional assets. Organizational development is contingent because the behavioral and environmental aspects of the regional government's environment in managing regional assets can be explained in terms of the meso role of theory of the relationship between research aspects (Hassan and Lowry, 2015; Seroa and Ferreira, 2019). While, for the role of application theory, it can provide an overview of every aspect of organizational development, global asset management quality standards in ISO 55000, and

the role of the process and objectives of asset management sustainability reporting with integrated reporting applications.

Third, efforts to achieve the optimizing of regional asset management require a study related to the Regulatory Impact Assessment (RIA) in strengthening the clarity of the organizational development process. Therefore, it created need for next study referring to the framework of RIA on implementation <IR> for regional government in line with optimizing the objectives of regional asset management.

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