



The Influence of Internal and External Factors of *Pengurus Barang* on the Reliability of the Presentation of Regional Property Reports

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Abstract

Purpose: This study examines the reliability of regional property reports prepared by *Pengurus Barang*, focusing on external factors (obedience pressure and task complexity) and internal factors (knowledge and ethical perception).

Method: The study sample used sixty-one samples from the *Pengurus Barang* who took duty in local government in Indonesia. Convenience sampling is used as the sampling method. This study used questionnaires that were given directly to the *Pengurus Barang*. The analysis method used in this study is multiple regression analysis.

Findings: The study shows that external factors (obedience pressure and task complexity) significantly influence the reliability of regional property reports prepared by *Pengurus Barang*. Also, internal factors (knowledge and ethical perception) significantly affect the reliability of regional property reports prepared by *Pengurus Barang*.

Originality/Value: The findings of this research will help regional governments improve the management of regional property in terms of problems in the presentation of regional financial reporting, especially in the presentation of regional property reports. These findings can help regional governments develop strategies for managing regional property by considering external factors (obedience pressure and task complexity) and internal factors (knowledge and ethical perception) regarding the reliability of regional property reports prepared by *Pengurus Barang*.

Keywords: *Pengurus Barang*, Obedience Pressure, Task Complexity, Knowledge, Ethical Perception, Reliability of Regional Property Reports

Paper Type: Research Paper

1. Introduction

The presentation of the regional property report in the *Laporan Keuangan Pemerintah Daerah* (LKPD) is still a dominating audit finding in *Laporan Hasil Pemeriksaan* (LHP) conducted by *Badan Pemeriksa Keuangan* (BPK) (BPK, 2023). One of the things that are expected from solving the problem of presenting the regional property report is how to make genuine efforts in improving the issues of regional property, especially for the reporting item of fixed assets (clearance fixed assets) (BPK, 2023; Haryanto, 2023; Peraturan Badan Pengawasan Keuangan dan Pembangunan Nomor 5 Tahun 2021; Darwin, 2021; Indriana & Nasrun, 2019). Information about regional property in LKPD is contained in the balance sheet (Haryanto et al., 2023; Haryanto, 2023; Darwin, 2021). The balance sheet in the LKPD of a local government is the result of

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consolidating or combining the balance sheets of all *Satuan Kerja Perangkat Daerah* (SKPD) accounting entity financial statements (Haryanto, 2023; Amaliah & Haryanto, 2019; Peraturan Pemerintah Nomor 71 Tahun 2010).

Information on regional property in the balance sheet is detailed in supporting documents in the form of *Kartu Identitas Barang (KIBAR) dan Daftar Barang Pengguna (DBP)* (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024). The value of the presentation of regional property provides the most significant contribution to the entire value presented in the LKPD (BPK, 2023; DJKN, 2014; DPR, 2009). The KIBAR and DBP combine all reports on the existence and use of goods in SKPD/Unit SKPD (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024; Peraturan Pemerintah Nomor 27 Tahun 2014). The information derived from the DBP relates to inventory items, fixed assets, and other assets. This makes accountability for regional property very important. The reliability of regional property data is undoubtedly needed in supporting LKPD so that it can be presented relatively (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024). In some cases, the fairness of the presentation of regional property in LKPD is tarnished by several instances of loss of regional property or disputes over regional property (land and buildings) between local governments and parties who recognize their ownership. Events like this have a very detrimental impact on local governments (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024).

As presented in the report of the Ikhtisar Hasil Pemeriksaan Semesteran Badan Pemeriksa Keuangan Tahun Anggaran 2023 (IHPS II BPK Tahun Anggaran 2023), the total settlement of regional compensation in all local governments in Indonesia amounted to Rp3.87 trillion with a settlement level consisting of installments of Rp927.53 billion (23.97%), repayment of Rp1.46 trillion (37.78%), and write-off of Rp65.65 billion (1.70%). The remaining losses to local governments amounted to Rp1.42 trillion (36.55%) (BPK, 2023). Lawsuits over land ownership will psychologically impact local governments' social credibility (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024; Mikesell, 2014). To prevent the recurrence of disputes or similar cases over regional property, local governments, in this case, managers or officials who have duties and functions to carry out the management and presentation of regional property, are required to be professional (Mikesell, 2014).

The attitude of professionalism has become a critical issue for the regional property management profession because it can describe the performance of *Pengurus Barang*. The professionalism of *Pengurus Barang* can be reflected by the accuracy or reliability of the presentation of the regional property, which is his responsibility (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024; BPK, 2023; Ali et al., 2017). In the Regulation of the Menteri Dalam Negeri Number 7 of 2024 concerning Amendments to the Regulation of the Menteri Dalam Negeri Number 19 of 2016, it is stated that managers/officials responsible for managing regional property are required to meet specific qualifications to support the implementation of their duties. Education and training are necessary qualifications. Adequate education and training requirements are expected to align with increased knowledge. This is relevant to improving effectiveness and consistency in implementing regional property management tasks (Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024; Mikesell, 2014). A manager or official (*Pengurus Barang*), in carrying out his duties to prepare and present regional property reports, is indicated to be influenced by various factors, both internal and external factors (Haryanto, 2023). Several factors influence a person's professionalism in decision-making, namely internal factors in the form of knowledge and ethical perceptions and external factors in the form of compliance pressure

and task complexity (Mundlos et al., 2024; Amna et al., 2024; Ietje et al., 2023; Umestiana, 2023; Rismayanti et al., 2023; Priyoga & Sri, 2019).

The amount of pressure at work can make someone face obedience pressure. This happens because of the expectation gap someone faces in their job (Priyoga & Sri, 2019). The expectation gap occurs because of the difference between the official's desire to get a good assessment of his work and the desire of the superior, the environment, or the examiner who must act by the standards he has obtained. In this condition, a person has two choices: obeying orders or professional standards/standard operating procedures. The premise of the Obedience Theory is that the power or authority possessed by a person has the power to influence other people to act as they order (Amna et al., 2024; Ietje et al., 2023; Umestiana, 2023; Rismayanti et al., 2023; Priyoga & Sri, 2019). The manager or official responsible for managing regional property is a profession that can cause stressful conditions when carrying out their work. Research by Haryanto et al. (2023) and Murtiasari and Ghozali (2006) show that the profession of compiling accountability reports (financial, regional property, or the like) is one of the ten professions that contain the highest level of stress. This is because the compiler of the accountability report not only has to face role conflict but also has a high level of task complexity from the work he faces (Umestiana, 2023; Haryanto et al., 2023; Asih, 2010; Murtiasari & Ghozali, 2006). Task complexity affects a person's performance in an action or decision (Umestiana, 2023; Asih, 2010; Bonner, 2002). Actions or decisions in the presentation of regional property dominate and have the most significant rupiah value on the fairness of the financial presentation (BPK, 2023; DJKN, 2014; DPR, 2009). Professions involved in the presentation of regional property as part of the financial presentation have relatively high task complexity. Some research results on task complexity show that high task complexity affects decisions or actions to be made by management, in this case, the *Pengurus Barang* regarding the completion of the task of presenting regional property (Umestiana, 2023; Chung & Monroe, 2001; Abdolmohammadi & Wright, 1987). Someone in a different task complexity environment (high or low) tends to achieve various performance (Umestiana, 2023; Abdolmohammadi & Wright, 1987).

The accuracy or reliability of the presentation of regional property made by *Pengurus Barang* is supported by his knowledge (Haryanto et al., 2023; Rismayanti et al., 2023). This includes general and specialized knowledge of regulatory and financial/accounting fields and the scope of "business processes" (Gurlek, 2020). The *Pengurus Barang* can obtain this knowledge through formal education, technical training, and experience. The performance of a professional can be measured by several elements, including ability, knowledge, and expertise (Moghli, 2025; Umestiana, 2023). Bonner (2002) further indicates that the profession is the level of mastery and implementation in providing services or completing their duties, which includes 3 (three) things, namely: knowledge, skill, and character. This is also similar to the results of Diani and Ria's (2007) study, which shows that his knowledge and abilities support the quality of a professional's work. The moral aspect is also the main element that must be owned by a professional in carrying out his profession (Ida, 2003). Often, an experienced, in carrying out his obligations, must make difficult decisions when faced with ethical values and, at the same time, maintain his integrity and objectivity (Ida, 2003). Likewise, a property manager is often faced with the same thing. Property Managers must carry out their work by adhering to applicable work standards and ethical values. This is because the regional property management profession needs trust in the quality of services it must carry out. As a profession based on trust and given the critical role of the *Pengurus Barang*, ethics is an essential requirement that cannot be negotiated anymore (Ida, 2003). The research

examined the influence of external factors (obedience pressure and task complexity) and internal factors (knowledge and ethical perceptions) on *Pengurus Barang*'s performance in preparing regional property reports.

2. Literature Review

2.1. Achievement Motivation Theory

A person's motivation influences the process of achieving the goals he desires and/or influences the intensity of his behavior in the process of achieving his goals (Anurda & Dwi, 2024; Elsa & Sari, 2021; Fitriani et al., 2020; Robbins & Judge, 2007). Motivation will influence a person's persistence in carrying out their obligations or achieving their goals, and motivation also influences a person's direction and intensity in achieving their goals (Anurda & Dwi, 2024; Elsa & Sari, 2021; Fitriani et al., 2020; Robbins & Judge, 2007). Motivation is the key to initiating, controlling, maintaining, and directing behavior (Anurda & Dwi, 2024; Marliani, 2019; Samsudin, 2005; Siegel & Marconi, 1989). Motivation is essential for the *Pengurus Barang*, especially in his duties. Goods Caretakers who have strong motivation will also continue to try to increase knowledge obtained from formal education, courses, and training to support their performance.

2.2. McGregor's Theory X and Y

McGregor put forward two real views of humans: theory X (negative) and theory Y (positive) (Lawter et al., 2015). Type X individuals have an external locus of control where they dislike work, try to avoid it, and avoid responsibility, so they must be forced or rewarded (positive or negative) to achieve goals (Marliani, 2019; Lawter et al., 2015; Wallgren, 2013). Contrary to type X individuals, McGregor mentions that type Y individuals have an internal locus of control where they like work, can control themselves to achieve goals, take responsibility, and make innovative decisions (Marliani, 2019; Lawter et al., 2015; Wallgren, 2013; Sahin, 2012). Goods Caretakers included in type X, if under the pressure of obedience and complex tasks, will tend to make unfavorable and inappropriate actions or decisions. This type of *Pengurus Barang* cannot carry out his responsibilities, which results in the purpose of presenting regional property not being appropriately achieved. Goods Caretakers also prefer to put security above all factors associated with work, so that when they tend to look for a safe way and even behave dysfunctionally. Meanwhile, Goods Administrators included in type Y can be responsible for their duties and remain professional in carrying out their duties. Goods Handlers of this type will not be affected despite obedience pressure and facing complex audit tasks to make better and more appropriate actions or decisions (Marliani, 2019; Wallgren, 2013; Sahin, 2012).

2.3. Obedience Pressure

In obedience theory, it is the premise that a person's behavior will be influenced by social factors in the form of social pressure to act according to the values of obedience in the social environment (Umestiana, 2023; Priyoga & Sri, 2019). Obedience theory further explains that a person's power or authority will be a source of strength in influencing other people's behavior according to what they want (Umestiana, 2023; Priyoga & Sri, 2019). Legitimacy power is the ability of superiors to influence subordinates because there is a unique position in the organizational hierarchical structure (Umestiana, 2023; Hartanto & Wijaya, 2001). In this case, obedience pressure is defined as the pressure the *Pengurus*

Barang receives from his superiors and/or environment to take actions that deviate from professionalism standards. Superior instructions in an organization will influence the behavior of subordinates because the superior has authority (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). Obedience pressure in the government environment is more focused on pressure from superiors. This pressure results in superior orders from regional property management officials to present regional property information with a specific purpose by ignoring standards. *Pengurus Barang*s who do not follow superior orders can be in the form of position transfers or the like. These sanctions will further impact slow career advancement.

2.4. Task Complexity

Pengurus Barang will face many complex and interrelated tasks when carrying out their obligations. *Pengurus Barang* must be able to integrate all their abilities in completing these tasks (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). The structure and level of task difficulty greatly influence the task complexity level. Data and information on the task will determine the difficulty of completing the task, and straightforward or clear information will determine the structure of the task (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). Task complexity is a task that is not structured, confusing, and problematic (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). Some regional property management tasks are highly complex, while others perceive them as effortless. Data and information on unclear tasks will give rise to task complexity. Task complexity can also arise from unclear tasks and functions, triggering weak structures in the organization and ultimately resulting in poor performance or output (Restuningdiah & Indriantoro, 2000). The results of research by Chung and Monroe (2001) in the field of auditing show that task complexity arises because of irrelevant information and information that is not straightforward. Restuningdiah and Indriantoro (2000) state that increasing task complexity can reduce success. Regarding regional property management activities, the high complexity of regional property management can cause regional property management officials to behave dysfunctionally, causing them to be inconsistent and unaccountable. High task complexity can damage the actions or decisions made by the regional property management official.

2.5. Knowledge

Knowledge is a fact or condition about something well obtained through experience and training (Rismayanti et al., 2023; Aprisyah & Yuliati, 2021; Indriasari & Nahartyo, 2008; Diani & Ria, 2007). Knowledge is all valuable information for the task (Rismayanti et al., 2023; Indriasari & Nahartyo, 2008; Diani & Ria, 2007). Knowledge according to the scope of management of regional property is the ability of the *Pengurus Barang* to master the management of regional property from planning, procurement, administration, and recording to the preparation of regional property reports. Knowledge of regional property management is defined by the level of understanding of the *Pengurus Barang* of a job, conceptually or theoretically.

2.6. Ethical Perception

The definition of perception, according to the Big Indonesian Dictionary, is a direct response (reception) of something or is the process of someone knowing some things through the five senses (Amna et al., 2024; Ietje et al., 2023; Robbins & Judge, 2007; Nuryanto & Dewi, 2001). Robbins and Judge (2007) define perception as how people see

or interpret events, objects, or people. Perception is a cognitive process individuals use to analyze and understand the surrounding world towards objects (Ietje et al., 2023; Azhar et al., 2019; Gibson, 1989). Perception is the process of individuals giving meaning to the environment (Gibson, 1989). Therefore, each individual can give different meanings to objective reality even though the object is the same (Ietje et al., 2023; Ida, 2003). According to Robbins and Judge (2007), perception is an individual's process of interpreting and giving meaning to stimulation or information from the surrounding environment. Different perceptions of the same object can be influenced by several factors (Ietje et al., 2023; Robbins & Judge, 2007; Nuryanto & Dewi, 2001). Several such factors operate to shape and sometimes change perceptions. These factors may lie within the perceiver, the object or target being perceived, or the context of the situation in which the perception is made (Ida, 2003; Nuryanto & Dewi, 2001). Factors in the perceiver include attitude, motive, interest, experience, and appreciation. Factors in the object include novelty, movement, sound, size, background, and proximity. At the same time, factors in the situation include time, circumstances/place, work, and social circumstances. In terms of perception actors, the personal characteristics of the perception actors will affect the individual in viewing or interpreting objects.

2.7. Reliability of Presentation of Regional Property

The realization of the reliability of the presentation of regional property reflects the opinions, decisions, and considerations (judgment) of the Property Management in carrying out their duties properly. Judgment is a cognitive decision-making process (Umestiana, 2023; Priyoga & Sri, 2019; Hogarth & Einhorn, 1992). Judgment is a series of ongoing processes in processing information in the form of the act of choosing whether to act or not and then receiving and processing subsequent information (Umestiana, 2023; Priyoga & Sri, 2019; Hogarth & Einhorn, 1992). Judgment is an activity that a professional always requires to carry out the tasks for which he is responsible (Hogarth & Einhorn, 1992). Each Pengurus Barang can produce different judgments when carrying out the same task. So Pengurus Barang must constantly hone his skills because the more reliable the judgment he takes, the higher the reliability of the presentation of regional property that he makes.

2.8. Obedience Pressure and Reliability of Presentation of Regional Property

Attribution theory explains how one determines the causes and motives of one's behavior (Chowdhury, 2014; Weiner, 1986). Attribution theory explains how a person describes the causes of other people's or their behavior (Sitanggang, 2020; Chowdhury, 2014; Weiner, 1986). Obedience pressure is the pressure received by a person, in this case, the Pengurus Barang, to take action or work according to the orders of superiors, people or other parties with more power. In the context of presenting the regional property report, obedience pressure can be experienced by the Pengurus Barang from his superiors or the party conducting the examination, in this case by the Badan Pemeriksa Keuangan (BPK) auditor. Obedience pressure can cause Pengurus Barang to take actions that deviate from ethical standards. Obedience pressure can affect the Pengurus Barang, namely the considerations made by the Pengurus Barang in preparing the regional property report for which he is responsible. In managing regional property, Pengurus Barang continuously faces ethical dilemmas involving choices between conflicting values (Jamilah et al., 2007). This situation brings the Pengurus Barang into a conflict situation, where the Pengurus Barang tries to fulfill his professional responsibilities but, on the other hand, is also required to obey orders from his superiors or the demands of the surrounding environment. There

is pressure from the Property Management. The higher the pressure faced by the *Pengurus Barang*, the less appropriate the actions or decisions taken by the *Pengurus Barang* tend to be so the following hypothesis can be formulated:

H₁: Obedience pressure negatively affects the reliability of the presentation of regional property by the *Pengurus Barang*.

2.9. Complexity of Tasks and Reliability of Presentation of Regional Property

Task complexity is an essential factor that can influence the reliability of the presentation of regional property. Understanding the complexity of managing regional property can help *Pengurus Barang* carry out its duties better (Hamid & Rahman, 2018). Jamilah et al. (2007) explained that two aspects make up task complexity, namely the level of task difficulty and task structure. The information available about the task and its structure will determine its complexity. The high complexity of the task can damage the judgment or actions or decisions made by the *Pengurus Barang* and is based on one of the premises of Motivation Theory X, which states that employees tend to avoid responsibility. The avoidance of responsibility is partly because his tasks are relatively difficult or complex to complete/do. In line with the premise of Motivation Theory X, *Pengurus Barang* tends to fail to carry out the task if the task is complex. As a result, the *Pengurus Barang* cannot integrate the information into a reliable regional property report. By relying on Edwin Locke's goal-setting theory, *Pengurus Barang*, who does not know the goals and purposes of their duties, will experience difficulties when faced with a complex task (Anurda & Dwi, 2024; Marliani, 2019; Jamilah et al., 2007).

H₂: Task complexity negatively affects the reliability of the presentation of regional property by the *Pengurus Barang*.

2.10. Knowledge and Reliability of Presenting Regional Property

The level of knowledge possessed by the *Pengurus Barang* is an essential thing that can influence the *Pengurus Barang* in making decisions. Knowledge is one of the keys to work effectiveness (Le & Le, 2025; Syafa'at & Hutomo, 2024; Rismayanti et al., 2023; Indriasari & Nahartyo, 2008). *Pengurus Barang* can gain knowledge from formal education, seminars, training, technical education, and experience. With a high level of knowledge possessed by a person, they will not only have a broader view of various things but also, most importantly, be able to complete their tasks reliably (Le & Le, 2025; Rismayanti et al., 2023; Meher & Mishra, 2022; Karmila et al., 2014; Kohansal et al., 2013; Indriasari & Nahartyo, 2008). *Pengurus Barang*, with a high level of knowledge, can detect and eliminate the possibility of misrepresentation of regional property. The more knowledge the *Pengurus Barang* has regarding regional property Management, the more they will become aware of various problems. Based on the theory of achievement motivation, *Pengurus Barang* needs to increase their knowledge to support their performance. So that the skills and knowledge of *Pengurus Barang* will continuously develop and support them in making the right actions or decisions.

H₃: Knowledge positively affects the reliability of the presentation of regional property by the *Pengurus Barang*.

2.11. Ethical Perception and Reliability of Presenting Regional Property

An understanding of applicable ethics and awareness of behaving rationally, reasonably, and based on truth must be the foundation for a person in making decisions (Muenjohn et al., 2024; Jing & Yan, 2024; Amna et al., 2024; Cetin, 2021; Ietje et al., 2008).

Each of these rational considerations represents the need for considerations that are expected to reveal the truth of the ethical decisions that have been made; therefore, to measure the level of understanding of *Pengurus Barang* regarding the implementation of applicable ethics and every decision made requires a measure (Amna et al., 2024; Ietje et al., 2023; Ida, 2003). *Pengurus Barang*, who are professional in carrying out their duties, follow standard operational procedures. In making the right decisions, a *Pengurus Barang* must have clear direction and be accountable to the stakeholders who utilize the results of his work.

H₄: Ethical perceptions positively affect the reliability of the presentation of regional property by *Pengurus Barang*.

3. Research Method

The independent variables in this research are obedience pressure, task complexity, knowledge, and ethical perceptions. Meanwhile, the dependent variable in this research is the reliability of the presentation of regional property. This research uses a convenience sampling technique, namely a sampling technique by distributing several questionnaires and using questionnaires that are returned and can be processed. The sample in this research was *Pengurus Barang* in local government environments in Indonesia. Data was collected using a questionnaire submitted to the *Pengurus Barang*, and the respondents' questionnaire was handed over directly to the respondents. Questionnaire questions are closed questions consisting of two parts. The first section contains respondents' data and a demographic description of them. The second part includes questions with answers to how much the respondent agrees and disagrees with the questions asked in the questionnaire. The analysis used in this research is quantitative analysis. In the first stage, after the questionnaire has been filled out and obtained from respondents, several processes are carried out before the data is processed in statistics. In this research, scores or grades are given using a Likert Scale, one way to determine scores. This score is classified into five levels, namely:

- a) SA (Strongly Agree) = 5
- b) A (Agree) = 4
- c) N (Neutral) = 3
- d) D (Disagree) = 2
- e) SD (Strongly Disagree) = 1

The next stage is after the questionnaire or data obtained is ready to be processed. The data was processed with the help of the SPSS 19 Program. Data analysis methods include regression tests. This test aims to show how much influence an explanatory or independent variable has in explaining variations in the independent variable. With a significance level of 5%. Simultaneously, to answer the existing hypothesis, it can be shown by the equation below:

$$Y = a - b_1X_1 - b_2X_2 + b_3X_3 + b_4X_4 + e \quad (1)$$

Information:

Y	= Audit Judgment	X₂	= Task Complexity
a	= Constant	X₃	= Knowledge
b₁, b₂	= Regression Coefficients for X ₁ , X ₂ , X ₃ and X ₄	X₄	= Ethical Perception
X₁	= Obedience Pressure	e	= Error Term

4. Results and Discussion

4.1. Respondent Descriptive

The research sample was obtained from 61 *Pengurus Barang* working in local government environments in Indonesia in 2024. The descriptive statistics are explained below:

Table 1. Respondent Demographic Descriptive Statistics

Information		N	Minimum	Maximum	Percentage (%)
Age		61	27	55	
		27-35		18	29,51%
		36-40		14	22,95%
		41-50		20	32,79%
		>50		9	14,75%
Gender	Male	12			19,67%
	Female	49			80,33%
Level of Education	Senior High School	5			8,20%
	Diploma	30			49,18%
	Undergraduate/Master	26			42,62%
Years of Service	Apr-31	61	4	31	
		0-5		7	11,48%
		6-10		13	21,31%
		11-15		21	34,43%
		16-20		9	14,75%
		>20		11	18,03%

Respondents of this study totaled 61 people, consisting of age classifications; the youngest was 27 years old, and the oldest was 55 years old. Respondents aged between 27-35 years were 18 people (29.51%), aged between 36-40 years were 14 people (22.95%), aged between 41-50 years were 20 people (32.79%) and those aged over 50 years were nine people (14.75%). Most respondents were female, with 49 people (80.33%), and the rest were male, with 12 people (19.67%). Respondents with senior high school education numbered five people (8.20%), diploma numbered 30 people (49.18%) and undergraduate/master numbered 26 people (42.62%). Respondents' work experience consists of 5 groups, namely work experience up to 5 years totaling seven people (11.48%), work experience between 6-10 years totaling 13 people (21.31%), work experience between 11-15 years totaling 21 people (34.43%), work experience between 16-20 years totaling nine people (14.75%) and work experience more than 20 years totaling 11 people (18.03%).

4.2. Data Quality Test

Reliability testing was carried out using the Cronbach Alpha test. A construct is reliable with a Cronbach Alpha value of 0.6 (Ghozali, 2011). The results of the reliability test show that the obedience pressure variable is 0.723, task complexity is 0.812, knowledge is 0.766, ethical perception is 0.863, and presentation reliability is 0.719. All variables are above 0.6, meaning all variables are categorized as reliable. Validity testing using the correlation product moment formula from Pearson. The validity test results show that all question lists on all valid variables have values more significant than the r table at 0.253. Data analysis in this research uses multiple linear regression and hypothesis testing using the t-test and F-test. Before discussing data analysis, the classical assumption test is first carried out to identify disturbances or problems in multiple linear regression.

4.3. Classical Assumption Test

The model used to analyze data in this research uses multiple linear regression and hypothesis testing using the F-test and t-test. Before discussing data analysis, the classical assumption test is first carried out, which is used to identify disturbances or problems. Problems in multiple linear regression. The results of the multicollinearity test show that all VIF values are less than 10, namely, the VIF for the obedience pressure variable is 1.046; the VIF for the task complexity variable is 1.685; the VIF of the knowledge variable is 1.078; The VIF of the ethical perception variable is 1.588. Looking at the VIF results for all research variables, namely <10, the research data is classified as having no multicollinearity interference in the regression model. The autocorrelation test results showed that the DW test (Durbin Watson test) was 1.979 ($du = 1.812$; $4-du = 2.187$). There is no autocorrelation problem because the DW test numbers are between the du table and $(4-du)$ table; therefore, this regression model is declared suitable for use. The detection is done by looking at the scatter plot graph between the predicted values of the dependent variable ($Z-PRED$) and the residual ($SRESID$). From the output results of the heteroscedasticity assumption with the scatter plot graph, it can be seen that the points are spread above and below zero on the Y-axis, indicating that there is no heteroscedasticity disturbance in the regression model.

4.4. Model and Hypothesis Testing

The results of simultaneous testing of the regression model can be seen in Table 2, and the results of partial testing (t-test) are presented in Table 3.

Table 2. F Test Result

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.547	.324	.258	3.0176

Table 2 shows that the R Square of 0.324 means that all independent variables (obedience pressure, task complexity, knowledge and ethical perception) only affect the dependent variable on the reliability of the presentation of goods reports by 32.4% or meaning that there are still 67.6% other factors that affect the reliability of the presentation of goods reports.

Table 3. Regression Testing Results

Model	Unstandarsized Coefficients		Standarsized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	10.736	7.6431		1.417	
Obedience Pressure (OP)	-.069	.118	-.068	-.058	0.047
Complexity of Tasks (CT)	-.238	.147	-.159	-1.618	0.029
Knowledg (K)	.227	.108	.238	2.130	0,024
Ethical Perception (EP)	.187	.094	.279	2.149	0,021

The regression equation is obtained as follows:

$$Y = 10.736 - 0,069X_1 - 0,238X_2 + 0,227X_3 + 0,187X_4 + 7.6431 \quad (2)$$

The direction of the regression coefficient X_1 (obedience pressure) is negative. This means that stricter compliance will tend to reduce the reliability of the presentation of regional property. The direction of the regression coefficient X_2 (task complexity) is negative. This means that the higher complexity of tasks experienced by the *Pengurus*

Barang will tend to decrease the reliability of the presentation of regional property. The direction of the regression coefficient X3 (knowledge) is positive. This means that a higher level of knowledge possessed by *Pengurus Barang* tends to result in increased reliability in the presentation of regional property. The direction of the regression coefficient X4 (ethical perception) is positive. This means that the *Pengurus Barang's* perception of the high professional ethics and code of ethics that the *Pengurus Barang* has will tend to result in increased reliability of the presentation of regional property.

4.5. Discussion

4.5.1. Hypothesis 1

Hypothesis H₁ states that obedience pressure affects the reliability of the presentation of regional property made by *Pengurus Barang*. The t-test results showed that the regression coefficient for the influence of obedience pressure on the reliability of the presentation of regional property was -.058, with a significance level of 0.047. Significant level $t(0.047) < \alpha(0.05)$. This means that obedience pressure significantly affects the 5% level. It can be concluded that the obedience pressure variable influences the performance of *Pengurus Barang* in presenting regional property.

Thus, hypothesis H₁ in this study is accepted. Testing the H₁ hypothesis results indicates or shows that pressure for obedience from superiors and the environment will influence *Pengurus Barang* in compiling and presenting regional property reports. This result is consistent with attribution theory, which is the premise that a person's behavior will be influenced by social factors in the form of social pressure to act according to the values of obedience in the social environment (Umestiana, 2023; Priyoga & Sri, 2019). Obedience pressure in attribution theory further explains that a person's power or authority will be a source of strength in influencing other people's behavior according to what they want (Umestiana, 2023; Priyoga & Sri, 2019; Chowdhury, 2014; Weiner, 1986). The results of this study are consistent with previous research conducted by Jamilah et al. (2007) on inappropriate decisions. The pressure for obedience in the government environment is more focused on the pressure from superiors. In this case, obedience pressure is defined as the pressure the *Pengurus Barang* receives from his superiors and/or environment to carry out actions that deviate from professionalism standards. The pressure faced will be a trigger and motivator for someone to carry out their duties and rely less on work rules or procedures, which can make deviations in completing their work.

4.5.2. Hypothesis 2

Hypothesis H₂ states that task complexity affects the reliability of the presentation of regional property by the *Pengurus Barang*. The t-test results showed that the regression coefficient for the influence of task complexity on the reliability of presenting regional property was -1.618 with a significance level of 0.0029. Significance level $t(0.029) < \alpha(0.05)$. It can be concluded that the task complexity variable influences the performance of *Pengurus Barang* in increasing the reliability of presenting regional property reports. Thus, hypothesis H₂ in this study is accepted. This result is consistent with the complexity of the task premise that information available about the task and its structure will determine its complexity. The high complexity of the task can damage the judgment or actions or decisions made by the *Pengurus Barang*. Based on the X motivation theory, the *Pengurus Barang* will tend to fall into type if faced with a highly complex task. As a result, the *Pengurus Barang* cannot integrate the information into a reliable regional property report. The results of this research are consistent with the study of Priyoga and Sri (2019) and

Jamilah et al. (2007), which show similar results. Jamilah et al. (2007) tested the influence of task complexity in making judgments (auditors). A task's difficulty level is always related to the amount of information about the task, while structure is related to information clarity (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). Task complexity is a task that is unstructured, confusing, and difficult (Umestiana, 2023; Priyoga & Sri, 2019; Jamilah et al., 2007). Some regional property management tasks are considered to be tasks with high complexity and difficulty, while others perceive them as effortless tasks. This perception raises the possibility that managing regional property is difficult for some but also easy for others. *Pengurus Barang's* understanding of the complexity of the task can help him find the best solution to carry out and complete his task of presenting a reliable report on regional property.

4.5.3. Hypothesis 3

Hypothesis H₃ states that knowledge positively affects the reliability of the presentation of regional property by *Pengurus Barang*. The t-test results showed that the regression coefficient for the influence of knowledge on the reliability of the presentation of regional property was 2.130 at a significant level of 0.024. Significant level $t(0.024) < \alpha(0.05)$. It can be concluded that the knowledge variable influences the performance of *Pengurus Barang* in increasing the reliability of the presentation of regional property. Thus, hypothesis H₃ in this study is accepted. This result is consistent with the knowledge premise that is one of the keys to work effectiveness (Le & Le, 2025; Kumar et al., 2025; Rismayanti et al., 2023; Indriasari & Nahartyo, 2008; Jamilah et al., 2007). *Pengurus Barang* can gain knowledge from formal education, seminars, training, technical education, and experience. With a high level of knowledge possessed by a person, they will not only have a broader view of various things but also, most importantly, be able to complete their tasks reliably (Le & Le, 2025; Rismayanti et al., 2023; Meher & Mishra, 2022; Karmila et al., 2014; Kohansal et al., 2013; Indriasari & Nahartyo, 2008). The results of this study are consistent with previous research conducted by Hamid and Rahman's research (2018), which shows that the competence of employees who carry out the management of regional property affects performance. This study's results are consistent with Rismayanti et al. (2023) and Diani and Ria (2007), which indicate that at high and low levels of complexity, there are significant indications between accountability and knowledge of work quality. This also means that the higher the knowledge of the *Pengurus Barang*, the higher the level of reliability in presenting the regional property report. Knowledge of *Pengurus Barang* within the scope of regional property management is the ability of *Pengurus Barang* to master regional property management, from planning, procurement, administration, and recording to preparing regional property reports. Adequate knowledge of *Pengurus Barang* in managing regional property is defined as the level of understanding of *Pengurus Barang* regarding a job, which conceptually or theoretically will increase the reliability of the presentation of regional property reports.

4.5.4. Hypothesis 4

Hypothesis H₄ states that ethical perceptions positively influence the reliability of the presentation of regional property by *Pengurus Barang*. The t-test results showed that the regression coefficient for the influence of ethical perceptions on the reliability of the presentation of regional property was 2.149, with a significance level of 0.021. Significance level $t(0.021) < \alpha(0.05)$. It can be concluded that the ethical perception variable influences the performance of *Pengurus Barang* in increasing the reliability of the presentation of

regional property. Thus, hypothesis H₁ in this study is accepted. This result is consistent with the ethics premise that ethics and awareness of behaving rationally, reasonably, and based on truth must be the foundation for making decisions (Muenjohn et al., 2024; Jing & Yan, 2024; Amna et al., 2024; Cetin, 2021; Ietje et al., 2008). Each of these rational considerations represents the need for considerations that are expected to reveal the truth of the ethical decisions that have been made; therefore, to measure the level of understanding of *Pengurus Barang* regarding the implementation of applicable ethics and every decision made requires a measure (Amna et al., 2024; Ietje et al., 2023; Ida, 2003). The results of this study are consistent with previous research conducted by Amna et al. (2024), Ietje et al. (2023), and Nuryanto & Dewi (2001), who indicate that there is a significant relationship between understanding ethical values and decision-making. This also means that the higher the understanding of the ethical perception of the *Pengurus Barang*, the higher the commitment to improving the reliability of the presentation of regional property reports. Some regional property management tasks are perceived as tasks with easy task complexity. This ethical perception raises the possibility that an easy regional property management task will influence the *Pengurus Barang* in making decisions by presenting reliable regional property reports.

5. Conclusion

Based on the results of the analysis, the following conclusions are obtained. First, the results of this research show that the pressure of obedience and task complexity influences *Pengurus Barang* in making reports on regional property. The statistical results show that the relationship between the obedience pressure variable and the reliability of the presentation of regional property is negative. This is consistent with what was hypothesized, or it means that stricter compliance will tend to provide reliability in the presentation of Regional Property. Likewise, the task complexity variable has a negative relationship with the reliability of the presentation of Regional Property. This means that the higher complexity of tasks experienced by *Pengurus Barang* will tend to decrease the reliability of the presentation of regional property; secondly, ethical knowledge and perceptions significantly influence the reliability of the presentation of regional property made by *Pengurus Barang*. The results of this research can be used as a reference for stakeholders in regional government in making regulations for the management of regional property, especially rules regarding standard operational procedures for managing regional property. This is input for local government management to identify conditions that affect *Pengurus Barang*'s preparation quality. The findings of this study are also expected to contribute to practitioners and academics, namely in the form of empirical evidence that internal factors and external factors in the *Pengurus Barang* affect their performance in carrying out their duties to prepare regional property reports.

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