



Analysis of Auction Efficiency and Effectiveness PNBP at Batam

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ABSTRACT

All parties related to the running of the auction, both the buyer and the seller, know that the auction is beneficial to the Indonesian economy. The method used is descriptive analysis. The partial test results explain that the auction efficiency variable has a positive and significant effect on PNBP. This means that the implementation of the auction at the Batam KPKNL has a small burden of carrying out the auction compared to the results obtained in the form of non-tax state revenue. Furthermore, it also explains that the auction effectiveness variable affects PNBP. This means that the Batam KPKNL always achieves satisfactory targets every year, and it needs to be a concern of management so that it can always achieve the target. The simultaneous test results explain that the variable efficiency and auction effectiveness simultaneously affect PNBP. This means that the implementation of the auction at the Batam KPKNL has a small burden of carrying out the auction compared to the results obtained in the form of non-tax state revenue. And the Batam KPKNL always achieves satisfactory targets every year

INTRODUCTION

The Directorate General of State Assets has several vertical units including: Batam State Property and Auction Services Office or often called KPKNL Batam located on Jl Engku Putri, Batam Center which is under the Riau Regional Office Riau, West Sumatra and Riau Islands. KPKNL Batam has the authority to collect PNBPN originating from the implementation of functions and tasks in providing services in the field state assets, state receivables, holding auctions and appraisals, including several The task areas are: Natuna Regency, Batam City, Lingga Regency, Karimun Regency, and Tanjung Pinang City, Bintan Regency, and Anambas Islands Regency.

Explanation of mortgage rights in accordance with Article 1 Number 1 UUHT, namely: Mortgage Rights is a security right imposed on land rights as intended in the Law Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles, whether these are the following or not along with other objects which are part of the land, to pay off debts certain to other creditors. (Article 1 Number 1 UUHT. General guarantees are guarantees that have been determined by law, for example is in Article 1311 of the Civil Code, Article 1232 of the Civil Code, and Article 1311 of the Civil Code which states that the Debtor's assets, both in the form of movable and immovable objects, already exist and what will come in the future, even if it is not submitted as collateral, will be legally becomes collateral for all debts of the Debtor. Meanwhile, special guarantees are guarantees which arise due to the existence of a previous agreement, namely the existing agreement between the Debtor with the banking party or third party that bears the Debtor's debt. Special guarantees consist from individual guarantees and material guarantees (Article 1311 Civil Code).

State Property (BMN), is an inseparable part of state finances as stated in Article 1 of Law Number 17 of 2003 concerning Finance State which states "State Finance is all the rights and obligations of the state that can be assessed with money, as well as everything in the form of money or goods that can be made state property in connection with the implementation of these rights and obligations."In Article 1 of the Law Law Number 1 of 2004 concerning State Treasury states that: "Owned Goods The state is all goods purchased or obtained at the expense of the APBN or derived from acquisitions other legitimate ones." (Article 1 Law Number 17 of 2003).

Implementation of functions and duties at KPKNL Batam gives authority to KPKNL Batam to collect some PNBPN where this PNBPN comes from the rights auction dependents and BMN auctions in the form of seller's auction fees and buyer's auction fees (auction fees class I officials, namely auctions carried out directly by KPKNL employees), PPH Agency, as well as other income, some of which is recognized as PNBPN in the KPKNL Batam non-tax state income realization report. (PMK 213).

Table 1. Auction Growth KPKNL Batam (2017-2021)

Year	Auction Realization (IDR)	Difference (IDR)	Information
2017	16.861.073.334	-	-
2018	21.307.571.630	4.446.498.296	increase
2019	5.839.256.969	(15.468.314.661)	decrease
2020	8.743.995.847	2.904.738.878	increase
2021	12.230.206.472	3.486.210.625	increase
AVG	12.996.420.850,4		

Source: Annual Report KPKNL Batam (2017-2021)

Based on table 1 above, it can be seen that auction growth has increased in the last two years. In 2018 it rose and in 2019 the auction growth rate was in KPKNL Batam decreased, in 2018 it increased by 4,446,498,296 (21,307,571,630-5,839,256,969), in 2019 it decreased by 15,468,314,661 (5,839,256,969-21,307,571,630). In 2020 and 2021, the auction growth rate increased, namely in 2020 increased by 2,904,738,878 (8,743,995,847-5,839,256,969), in 2021 it will increase amounting to 3,486,210,625 (12,230,206,472-8,743,995,847), average successful auction realization 5 year is 12,996,420,850.4 (total auction realization divided by 5). From the explanation above, we can look at 2017-2021, the income from auctions received is not significant. Up and down number of buyers and the price of goods auctioned at KPKNL Batam.

According to (Cicilia, 2015), he explains the independence of regional financial management in the regions North Minahasa Regency produces a value of 78% so it is declared ineffective and inefficient, and according to (Jaya and Nopiana, 2019) explained that the original regional income of Batam City with average results an average of 102% and was declared efficient and effective.

LITEATURE REVIEW

According to (Sudiono, 2001), an auction is a sale in front of a crowd with the highest bid, and led by an auction official. The definition of auction in Article 1 point 1 of Minister of Finance Regulation Number 150/PMK.06/2007 concerning Amendments to Minister of Finance Regulation Number 40/PMK.07/2006 concerning Instructions for Implementing Auctions, that "Auction is the sale of goods open to the public by offering prices in writing and/or verbally which increases or decreases to reach the highest price which is preceded by an auction announcement. Efficiency is the best comparison between input (input) and output (result between profits and the resources used), as well as optimal results achieved with limited resources in the sense of the relationship between what has been completed (Hanipah and Pratomo, 2015).

Government activities cannot be separated from targets that are always set by the government, this aims to ensure that every activity continues to run to achieve goals and make them effective. The target is an indicator of success achieved by the government if the government is able to achieve the target and even exceed it. Effectiveness is a measure that states how far targets (quantity, quality and time) have been achieved. The greater the percentage of targets

achieved, the higher the effectiveness (Zainuddin, 2016). A hypothesis is a temporary answer to a problem that is still presumptive because its truth must still be proven. (Siyoto and Sodik, 2015). Based on the expert opinion above, the author formulates a temporary hypothesis in this research as follows:

H1: Auction Efficiency has a positive and significant effect on Non-Tax State Revenue at KPKNL Batam.

H2: Auction effectiveness has a positive and significant effect on Non-Tax State Revenue at KPKNL Batam.

H3: Auction Efficiency and Effectiveness have a positive and significant effect on Non-Tax State Revenue at KPKNL Batam.

METHODOLOGY

The quantitative method with descriptive analysis is a method used in this research by displaying a table including the average value, minimum value, maximum value and standard deviation with the aim of displaying a picture of the variables in this research. Quantitative method itself in the book (Sugiyono 2016) can be interpreted that quantitative method is a method that uses research instruments with a quantitative nature in analysis, the aim of which is that the hypothesis that has been set can be tested using statistical or quantitative analysis, this method It is also based on the philosophy of positivism, where research uses certain samples or populations, and uses research instruments to collect data in conducting research.

A sample is a part of several characteristics possessed by the population. Sample selection is carried out using the saturated sample method. The definition of saturated sampling is a technique for determining the sample if all members of the population are sampled. This is done if the population size is relatively small, less than 30, or the research wants to make generalizations with very small errors (Sugiyono, 2014). The research sample of 60 financial report data from auction realization and PNBPN will be used as the sample for this research. Researchers manage existing data in the form of numbers which are input into the financial reports of the Batam State Assets and Auction Services Office and the tool used in this research is the SPSS program

RESULTS

Descriptive Statistics is a statistical method that explains or describes data in terms of the average (Mean), Standard Deviation, Maximum and Minimum values (Ghozali, 2011). Based on table 2 above, it can be seen that the number of analysis units (N) in this research is 60 units consisting of time series data for 5 years 2017-2021:

1. It is known that the minimum auction efficiency value is 0.16 while the maximum value is 4.53. The minimum value occurred in January 2021 and the maximum value occurred in July 2018. The average efficiency was 1.1645, the standard deviation was 0.90460 and the variation was 0.431.
2. It is known that the minimum auction effectiveness value is 1.48 while the maximum value is 42.20. The minimum value occurred in October 2021 and the maximum value occurred in September 2017. The average effectiveness was 10.3892, the standard deviation was 9.80211 and the variation was 96.081.
3. It is known that the minimum PNB value is 0.15 while the maximum value is 56.18. The minimum PNB value occurred in July 2020 and the maximum value occurred in June 2017. The average PNB value was 11.3428, the standard deviation was 13.58673 and the variation was 184.599.

The results of descriptive statistical calculations for each variable are explained in the following table:

Table 2. Statistik Deskriptif

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Dev.	Variance
Efisiensi	60	.16	4.53	1.1645	.90460	.818
Efektifitas	60	1.48	42.20	10.3892	9.80211	96.081
PNB	60	.15	56.18	11.3428	13.58673	184.599
Valid N (listwise)	60					

Source: Processed Results SPSS 25, 2022

In managing data using multiple linear regression, several stages will be carried out to look for relationships between independent variables:

Table 3. Multiple Linear Regression Test Results

		Coefficients ^a				
		Unstandardized		Standardized		
		Coefficients		Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.931	3.033		.307	.006
	Efisiensi	1.293	1.618	.086	2.799	.008
	Efektivitas	.857	.149	.618	5.740	.000

a. Dependent Variable: PNBPs

Source: Processed Results SPSS 25, 2022

From table 3 above, the multiple regression model between the independent variable (X) and the dependent variable (Y) can be formulated in the form of the following equation:

$$Y' = 0.931 + 1.293X_1 + 0.857X_2 + 3.033$$

Based on the results of the multiple regression equation, the influence of each independent variable (X) on the dependent variable (Y) can be interpreted as follows:

1. The constant (β_0) has a value of 0.931, this shows that if the efficiency and effectiveness values are zero, then PNBPs has a value of 0.931.
2. The regression coefficient (β_1) has a regression coefficient value of 1.293, this means that if the value of other independent variables is fixed or does not change, every 1% increase in the efficiency variable will increase the PNBPs value by 1.293. The efficiency coefficient is positive, meaning there is a positive relationship between efficiency and PNBPs, meaning that as efficiency increases, PNBPs will increase.
3. The regression coefficient (β_2) has a regression coefficient value of 0.857, this means that if the value of other independent variables is fixed or does not change, then every 1% increase in the effectiveness variable will increase the PNBPs value by 0.857. The Effectiveness Coefficient is positive, meaning there is a positive relationship between effectiveness and PNBPs, meaning that as effectiveness increases, PNBPs will increase.
4. Std. The error or e difference between the value of the dependent variable Y and the estimate of the value of the dependent variable Y is 3.033. If the independent variables X1 and X2 are constant, the difference is 3.033. The difference between Auction Efficiency and PNBPs is 1.618 and the difference between Auction Effectiveness and share prices is 0.149.

The results of the hypothesis test state that auction efficiency and effectiveness have an influence on PNBPs. To be more certain about the level of strength of the relationship between the variables, you can see the table below:

Table 4. Determination Analysis Test Results (R2)

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.926 ^a	.867	.845	.99312
a. Predictors: (Constant), Efektivitas, Efisiensi				
b. Dependent Variable: PNBP				

Source: Processed Results SPSS 25, 2022

From table 4 above, it can be seen that the Adjusted R Square value is 0.867 or 86.70%, which means that the independent variable (X) can explain the dependent variable (Y) by 86.70%, while the remaining 13.30% is explained by other variables. which are not included in this research model.

From table 3 above we can conclude the results of the hypothesis test. This first hypothesis test was carried out to test the effect of auction efficiency on PNBP with the assumption that the variables that were not tested were considered constant or equal to 0 (zero). Based on the results of the t test above, it can be seen how each independent variable (X) influences the dependent variable (Y) with the test criteria if the $t_{count} > t_{table}$ value then H_a is accepted (H_0 is rejected). From the results of testing the variables above. Auction efficiency shows that the t_{count} value is 2.799 and t_{table} is 2.00030. With a significance figure of $0.008 < 0.05$. Thus, H_a is accepted (H_0 is rejected), in other words, the auction efficiency variable has a positive and significant effect on PNBP.

The second hypothesis test also refers to table 4.10 with the test criteria if the $t_{count} > t_{table}$ value then H_a is accepted (H_0 is rejected). Based on the test results above, the t_{count} is 5.740 and the t_{table} is 2.00030. With a significant number of $0.000 < 0.05$. Thus, H_a is accepted (H_0 is rejected), in other words, the auction effectiveness variable has a positive and significant effect on PNBP.

The third hypothesis test simultaneously can be seen in the following table:

Table 5. Third Hypothesis Test Results (F Test)

ANOVA ^a						
Model		Sum of Square	Df	Mean Square	F	Sig.
1	Regression	4002.477	2	2001.238	16.559	.000 ^b
	Residual	6888.871	57	120.857		
	Total	10891.348	59			

a. Dependent Variable: PNBP

b. Predictors: (Constant), Efisiensi, Efektivitas

Source: Processed Results SPSS 25, 2022

Based on the test results in table 5 above, it shows that the significant value is $0.000 < 0.05$ and $F_{count} > F_{table}$. Where the F_{tung} value is 16.559 and F_{table} when viewed from the statistical table with 0.05 is 3.15. Thus it can be concluded that $179.307 > 3.15$. This shows that the efficiency and effectiveness variables of the auction simultaneously have a positive and significant effect on PNBP.

DISCUSSION

Auction efficiency at KPKNL Batam from 2017 to 2021 is included in the very efficient category. Thus, H_a is accepted (H_0 is rejected), in other words, the auction efficiency variable has a positive and significant effect on PNBP. The results of the research can be seen that auction efficiency has a positive effect on non-tax state income at the Batam KPKNL. The Head of the Batam KPKNL office must pay attention to the level of auction efficiency to be able to maintain and increase the realization of non-tax state income achieved each year.

Calculation results show that the auction effectiveness at KPKNL Batam was highest in 2017, namely 297.43% and the lowest in 2019, namely 37.06% and on average the effectiveness of tax revenue was 124.67% and was categorized as very effective. In 2019, there was a very large decline in the level of effectiveness by 37.06% due to being hit by the Covid-19 virus. The regression coefficient (R^2) has a regression coefficient value of 0.857, this means that if the value of the other independent variables is fixed or does not change, then every 1% increase in the effectiveness variable will increase the PNBP value by 0.857. The Effectiveness Coefficient is positive, meaning there is a positive relationship between effectiveness and PNBP, meaning that the more effectiveness increases, the PNBP will increase. From the hypothesis test with the test criteria if the value of $t_{count} > t_{table}$ then H_a is accepted (H_0 is rejected). Based on the test results above, the t_{count} is 5.740 and t_{table} is 2.00030. With the numbers significant at $0.000 < 0.05$. Thus H_a is accepted (H_0 is rejected) in other words that the auction

effectiveness variable has a positive and significant effect on PNBPN. The research results show that auction effectiveness has a positive effect on non-tax state income. The head of the Batam KPKNL office must pay attention to the level of auction effectiveness to be able to maintain and increase the realization of non-tax state revenue achievements each year.

The F test results above show that the significant value is $0.000 < 0.05$ and $F_{count} > F_{table}$. Where the F_{hitung} value is 16.559 and F_{table} when viewed from the statistical table with 0.05 is 3.15. Thus it can be concluded that $179.307 > 3.15$. This shows that the efficiency and effectiveness variables of the auction simultaneously have a positive and significant effect on PNBPN. Based on the research results above, it can be concluded that each independent variable, namely the efficiency and effectiveness of auctions, has a positive effect on non-tax state income. The Head of the Batam KPKNL office must pay attention to this so that PNBPN at the Batam KPKNL can increase.

CONCLUSIONS AND RECOMMENDATIONS

The conclusion from the research results that have been discussed in the research explains that the results of testing the variables above H_0 are accepted (H_0 is rejected) in other words that the auction efficiency variable has a positive and significant effect on PNBPN. This means that carrying out auctions at KPKNL Batam has a small burden of carrying out auctions compared to the results obtained in the form of non-tax state income. From the hypothesis test with the testing criteria, H_0 is accepted (H_0 is rejected), in other words, the auction effectiveness variable has an effect on PNBPN. This means that KPKNL Batam always achieves satisfactory targets every year. The results of the F test above show that the efficiency and effectiveness variables of the auction simultaneously influence PNBPN. This means that carrying out auctions at KPKNL Batam has a small burden of carrying out auctions compared to the results obtained in the form of non-tax state income. And KPKNL Batam always achieves satisfactory targets every year.

Research by (Manopo, Rotinsulu, Murni, 2019) with the results of the level of efficiency of regional financial management in Southeast Minahasa Regency is always experiencing development which leads to an increasingly efficient level. Next, research by (Paat, Nangoi, Pusung, 2019) with the results of the efficiency of implementing the budget for the Tomohon City Regional Research and Development Planning Agency, showing that the percentage of efficiency levels fluctuates. Likewise research by (Moridu, Ode, 2018) with results of the level of efficiency of regional tax and levy revenue in Banggai Regency in 2012, 2013, 2014, 2015 until 2016, respectively, 61.60%, 59.73%, 59.31%, 56.42% and 71.20, reflecting efficient regional tax and levy revenues.

Based on the conclusions from the research results above, the author would like to provide advice to the Batam State Assets and Auction Service Office that they must pay attention to the efficiency and effectiveness of auctions so that Non-Tax State Revenue at the Batam State Assets and Auction Service Office can increase every year. For auction applicants, please ensure that The more enthusiastic you are about submitting an auction, the more non-tax state income

the state will receive. For auction buyers to have the desire to buy goods through auction so that the country can receive income for the development of our beloved country. For the public to understand the benefits of having a state wealth services office and auctions is to advance the country's economy by providing non-tax state income to the country. The next author would suggest increasing the number of variables, because there are variables outside of auctions and PNBP.

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Finally, the researcher hopes that God Almighty will repay all the kindness of all those who have helped. The researcher is fully aware of the limitations of the researcher's abilities and experience, so it does not rule out the possibility that this research still has many shortcomings. Hopefully this research will bring benefits to the development of science.

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