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Determinants of state property management: Moderating role of internal control system

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Abstract

Research aims: This study examines the effect of employee competence, organizational commitment, and information systems on the quality of state property management with the Government Internal Control System (GICS) as a moderating variable at the Ministry of Law and Human Rights of the Republic of Indonesia.

Design/Methodology/Approach: This research used data from 205 State Property Operators at Indonesia's Ministry of Law and Human Rights. Data analysis in this study employed the Structural Equation Modeling (SEM) method, in which hypothesis testing was carried out using the bootstrapping analysis.

Research findings: The results of this study indicate that while employee competence and information systems positively affected the quality of state property management, organizational commitment did not affect the quality of state property management. Furthermore, GICS could weaken the positive effect of employee competence on the quality of state property management, and GICS could strengthen the positive effect of information systems on the quality of state property management. However, GICS failed to moderate the relationship between organizational commitment and the quality of state property management.

Theoretical contribution/Originality: This research provides a conceptual framework that guides other studies in Indonesian state property management, which has rarely been examined in previous studies.

Practitioner/Policy implication: This research contributes to the preparation of better work programs, procedures, and supervision within the Ministry of Law and Human Rights to create state property management that is legal, administrative, and physically orderly.

Keywords: Employee Competence; Organizational Commitment; Information System; Government Internal Control System; State Property Management



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Introduction

Fixed assets have an essential role in both the private and government sectors. In the private sector, fixed assets are used to carry out business activities to generate income, while in the government sector, fixed assets are utilized to carry out government activities which are not only to generate income but also to provide services to the community (Hasanah & Fauzi, 2017). One type of government sector asset is State Property (SP). SP is important for government administration, especially in providing services to the public. SP is all goods obtained at the State Budget (APBN) or from other legal acquisitions (Republik Indonesia, 2020).

In other words, the acquisition of SP comes from public money through the APBN mechanism.

While assets in the 2021 Audited Central Government Financial Statements (CGFS) had a value of IDR 11.454T, the total net SP value was IDR 6.637T. Based on this value, SP contributed 58.03% of the total assets on the CGFS 2021 Audited Balance Sheet (Dhaniarto & Pranawengrum, 2022). The large value of SP requires the government to be more orderly and intense in managing SP. Based on Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility and Law Number 15 of 2006 concerning the Supreme Audit Agency, the Audit Board of the Republic of Indonesia has examined the Ministry of Law and Human Rights Financial Statements for 2021 with an Unqualified Opinion. Although the Ministry of Law and Human Rights obtained consecutive Unqualified Opinions from 2017–2021, it does not mean that the Ministry of Law and Human Rights is free from audit findings conducted by the Audit Board of the Republic of Indonesia. Internal control weaknesses and non-compliance with statutory provisions remain problematic when examining the Ministry of Law and Human Rights financial statements. Overpayments of capital expenditures, penalties for late work that have not been imposed, and fixed assets in the form of land whose area and value do not reflect the actual conditions of the existence of uncertified land are still findings that recur every year (BPK RI, 2022).

Less than optimal SP management in an agency indicates the implementation of SP management that is not following the provisions. It is partly due to the lack of integrity possessed by the state/regional asset management apparatus. So that SP management can be carried out optimally, high integrity is an attitude that must be possessed by the state/regional asset management apparatus (BPKP, 2015). Related to that, stewardship theory views integrity as a problem that causes stewards to ignore the interests of their stakeholders in achieving mutual success. According to Amiati (2023), integrity is closely related to a person's performance, and this theory finds that organizational managers who have effective and efficient performance can achieve organizational success, which ultimately provides satisfaction to stakeholders and managers of the organization (Jefri, 2018).

At the Ministry of Law and Human Rights, SP management operators certainly have more information related to SP management than the other parties. This information asymmetry provides opportunities for SP management operators to adjust their information. SP management, in this case, from planning to procurement and its use, is always faced with the classic problem of SP procurement not following planning, and then there is no control after SP is distributed to users. SP procurement that deviates from planning can be a loophole for corruption. Indonesia Corruption Eradication Commission stated that more than 70% of corruption cases come from procuring goods/services (BPKP, 2015). Lack of control over the use of SP also causes misuse of state assets, such as asset transfers and use for personal interests (BPKP, 2015). Unfortunately, this is still considered common in government agencies despite the potential for state losses and reduced quality of service to the community. Based on the

things mentioned earlier, it exposes the need for the quality of SP management to be further tested.

In managing SP, internal factors, such as employee competence, organizational commitment, and information systems, are often tested. Employee competence refers to employees' knowledge, skills, and attitudes. Strong organizational commitment will motivate employees to carry out their obligations properly. Meanwhile, an adequate information system can assist employees in collecting, storing, managing, and reporting information accurately and on time. Good employee competence supported by strong organizational commitment and adequate information systems will result in quality SP management, including time savings, resources, and increased SP data accuracy.

Nevertheless, previous research on employee competence, organizational commitment, and information systems gives inconsistent results. Mugiarty et al. (2018) proved that human resource competence positively influenced the quality of SP reports. In line with their research, Puspitarini et al. (2017) concluded that human resource competence positively affected the application of accrual-based accounting in SP administration. Research conducted by Ricardo et al. (2022) and Belo et al. (2018) inferred that the quality of regional apparatus also positively influenced the quality of regional property management. However, according to Firmansyah and Hollyson (2021), employee competence at the Directorate General of Highways did not influence the quality of SP management.

Investigations related to organizational commitment have also yielded inconclusive findings. Firmansyah and Hollyson (2021) stated that organizational commitment did not affect the quality of SP management because employees might prefer to do work directly related to the duties and functions of the agency, not additional work such as SP management. In their research, Ekayanti et al. (2018) confirmed that organizational commitment negatively affected regional property management's effectiveness. Different results were verified by Gunawan et al. (2017) and Rosihan et al. (2017), which denoted that organizational commitment positively affected regional property management.

In the same vein, research on information systems also uncovers inconsistencies. An examination conducted by Belo et al. (2018) revealed that the management information system did not affect the quality of regional property management. However, research by Firmansyah and Hollyson (2021) proved that information systems positively affected the quality of SP management. Supporting the test results of Firmansyah and Hollyson (2021), Ekayanti et al. (2018), and Rosihan et al. (2017) also stated that information systems provided a significant positive effect on the effectiveness of local government asset management.

Further, the novelty of this research is the use of GICS as a variable that moderates the relationship between employee competence, organizational commitment, and information systems on the quality of SP management. The role of GICS is vital, and this is the basis for guidance for managers (stewards) in carrying out SP management activities through employee competence, organizational commitment, and information

systems. In previous research, GICS as an independent variable was tested with the human resource variable on securing state assets, with SP GICS and human resources having a significant positive effect on securing state assets (Hamidah & Syofyan, 2014). Another study tested GICS, understanding regulations and information systems on asset management, with the results of them positively affecting asset management, partially and simultaneously (Mainar et al., 2017). Furthermore, GICS research as an independent variable was also conducted by Subrata et al. (2018), which examined the internal control system, human resource capabilities, and utilization of information technology on the quality of regional property reports, with results showing that the internal control system, human resource capabilities, and utilization of information technology had a positive effect on the quality of regional property reports. Many studies have been related to GICS as an independent variable, but only a few studies have made GICS a moderating variable.

For that reason, this study aims to provide empirical evidence regarding the effect of employee competence, organizational commitment, and information systems on the quality of SP management with GICS as a moderating variable. The findings of this study are expected to contribute to the preparation of better work programs, work procedures, and supervision procedures within the Ministry of Law and Human Rights to create SP management that is legally orderly, administrative orderly, and physically orderly and can provide maximum benefits for stakeholders. In addition, this research is anticipated to provide a conceptual framework that guides other studies in this field.

Literature Review and Hypotheses Development

Davis et al. (1997) stated that stewardship theory is the situation in which managers are not motivated by individual goals but rather are stewards whose motives align with their principals' objectives. This theory explains how to shape a behavior where people work not only for their interests but can also be more responsible in achieving organizational goals. Organizational theory and company policy in the perspective of agency theory, i.e., control-oriented, short-term, individualism, high power span, low commitment, and others, will shift to good corporate governance in the perspective of stewardship theory, which leads to information, transparency, accountability, and aspects that are long-term, performance improvement, trust, and low power span (Davis et al., 1997).

Employee competence refers to the combination of knowledge, skills, and attitudes an individual possesses to succeed in a particular job or organizational context (Wibowo, 2016). Here, stewardship theory emphasizes the importance of managers in carrying out their responsibilities as trustees to manage organizational resources properly. Employee competence is needed in SP management because each activity process requires different technical procedures, and there are always improvements to the procedures along with the increasingly complex types of SP. It is supported by research conducted by Ekayanti et al. (2018), which revealed that human resource competence significantly affected the quality of SP management. Experience can improve employee skills. The longer the employee occupies a position as an SP operator, the more proficient the

employee is in analyzing problems and their solutions related to SP management (Kustianingsih & Setiadi, 2022). Employee competence is one of the important factors for success in managing SP so that the SP function can be maximized in supporting services to the public. Based on this explanation, the following research hypothesis was formulated:

H₁: Employee competence positively affects the quality of SP management.

Employees in government agencies with a high commitment to the agency where they are assigned will try their best to understand and carry out their responsibilities following the agency's objectives (Rahma, 2019). Stewardship theory requires organizations to create an organizational culture supporting commitment to good asset management by involving values emphasizing integrity, compliance, and responsibility for state assets. At this time, the performance of government agencies is still based on budget realization. The greater the budget realization, the better the performance of government agencies will be assessed, and vice versa (Izzati, 2023). It makes employees or leaders who have positions as SP managers compete to procure state property to increase budget absorption in their institutions. Such procurement tends to be rather forced since it is not based on needs but on personal or group interests. This condition will ultimately affect the SP management in the institution, such as the existence of idle SP because it exceeds the number of needs and the loss of SP. Based on this explanation, the research hypothesis was put forward as follows:

H₂: Organizational commitment positively affects the quality of SP management.

So many work units owned by the Ministry of Law and Human Rights make it difficult to manage SP. SP management requires an information system to run optimally to carry out planning, procurement, distribution, utilization, maintenance, deletion, and administration up to SP supervision. In this case, the stewardship theory emphasizes that information systems must be designed and implemented with responsibility, security, and reliability principles. Management or managers should ensure that information systems function as needed, are continuously updated and improved, and are evaluated for effectiveness and reliability. Nasrudin (2015) asserted that implementing the state property accounting management's information system is quite useful in consolidating SP reports, preparing financial reports, and improving the quality of SP information. Based on this explanation, the research hypothesis was proposed as follows:

H₃: Information systems positively affect the quality of SP management.

The higher the quality of human resources as SP operators, the more effective SP management in their institutions (Ekayanti et al., 2018). Generally, SP management officials work based only on daily routines and are based only on knowledge passed down from their seniors, and this can have considerable potential for error, which

causes SP management to be ineffective. The existence of GICS plays a role in providing instructions to employees to understand and implement procedures related to SP management following statutory regulations so that the quality of SP management can improve overall. In addition, internal control has a significant role in preventing and detecting acts of embezzlement and protecting organizational resources (Widari & Sutrisno, 2017). Based on this explanation, the following research hypothesis was derived:

H₄: GICS strengthens employee competence's positive effect on the quality of SP management.

Indeed, SPIP exists to realize good governance (Sinaga, 2011). It aligns with the GICS examination Putri (2013) conducted, proving that GICS significantly positively affects managerial performance. The existence of pressures and opportunities can influence individuals in the organization to commit fraud. Therefore, GICS is needed in a government agency to overcome this (Leatemia & Febryanti, 2020). In a smaller scope, pressure on budget absorption targets will encourage SP managers to carry out perfunctory procurement that is not based on prior planning.

On the other hand, opportunities for personal gain can also overshadow an individual's commitment to their organization. SPIP will provide boundaries for individuals to remain committed to carrying out their duties and responsibilities following applicable regulations and procedures to achieve organizational goals. Based on this explanation, the research hypothesis was suggested as follows:

H₅: GICS strengthens organizational commitment's positive effect on the quality of SP management.

The purpose of using information systems in SP management is to maintain and record all SPs owned at an institution to provide reliable, accurate, and timely information that can be used for decision-making (Astini, 2018). However, information systems are made by humans who allow errors and misuse in their applications. Information is considered quality if the data input into the system is valid and high-quality (Firmansyah & Hollyson, 2021). As such, supervision of information systems needs to be carried out so that the information produced is reliable and meets predetermined standards. With an effective GICS, a good information system can be better implemented and monitored. It will positively impact the quality of SP management, such as increasing efficiency, accuracy, and transparency in the SP management process. Based on this explanation, the research following hypothesis was set forth:

H₆: GICS strengthens information systems' positive effect on the quality of SP management.

Based on the development of the hypotheses, the research framework is illustrated as follows (Figure 1).

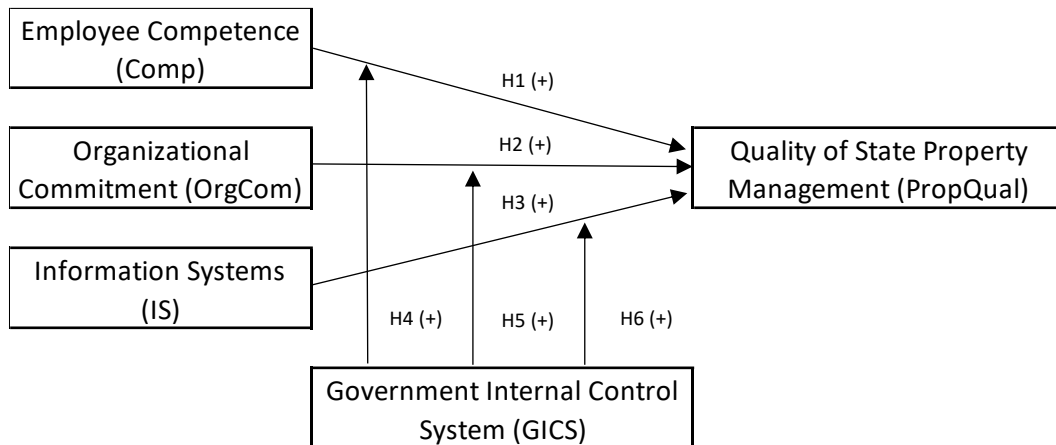


Figure 1 Research Model

Research Method

Research Type, Population, and Sample

This research used a quantitative approach based on statistical information by applying a questionnaire survey. The population in this study was all employees at the Ministry of Law and Human Rights, both at the Central Office and Regional Offices. The sample technique used in this study was purposive judgment sampling. The researchers used the G Power method to determine the minimum sample size. Using G*Power 3.1.9.7, the researchers could calculate power analysis to measure the minimum number of samples needed in this study (Kang, 2021). With effect size f^2 at 0.15, α err prob at 0.05, power 0.80, and number of predictors 3, the researchers found 77 to be the minimum sample value, with actual power 0.8017655 (Figure 2). The sample criteria employed in this study included 1) state property operators at the Central Unit and Regional Office of the Ministry of Law and Human Rights and 2) experience as state property operators of at least one year. These criteria obtained a total sample of 205 respondents (Table 1). In addition, the measurement used in this study was a Likert scale. Each statement in the questionnaire was given six answer options, namely "strongly agreed" worth 6, "agreed" worth 5, "somewhat agreed" worth 4, "somewhat disagreed" worth 3, "disagreed" worth 2, and "strongly disagreed" worth 1. The Likert scale of 1-6 provides a wide enough range to measure attitudes, opinions, or perceptions. In addition, the 1-6 range does not give respondents the option to respond neutrally to statements (Chomeya, 2010). This range allows respondents to provide more accurate and detailed responses about their level of agreement with the statements submitted.

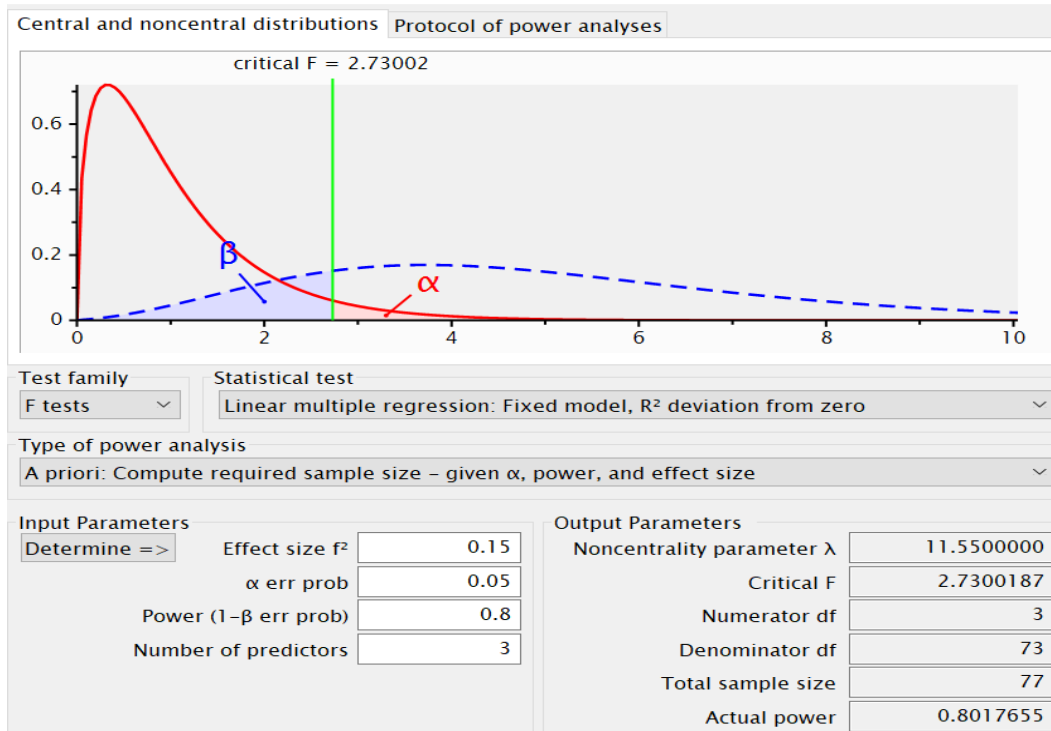


Figure 2 Minimum Sample Size Results with G*Power

Operational Definition of Variable and Data Collection Techniques

The dependent variable used in this study was the quality of SP management. Indicators related to SP management followed the criteria for good SP management based on Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, which consists of the correlation between SP planning in the Budget Work Plan and the SP Needs Plan, SP procurement process, SP use, SP utilization, SP security, SP maintenance, SP alienation, SP deletion, and SP administration. The independent variables in this study encompassed employee competence, organizational commitment, and information systems. Indicators related to employee competence, followed by Firmansyah and Hollyson (2021), consist of skills to carry out routine tasks, skills to manage tasks other than basic tasks, quick and precise actions, cooperation skills, and adaptation skills. In addition, organizational commitment used indicators utilized by Firmansyah and Hollyson (2021), namely the strong belief of individuals to remain bound to the organization, the desire to contribute in the form of work to achieve goals, and the organization being the right place for individuals to work. Information systems also used Firmansyah and Hollyson (2021) indicators, comprising the availability of SOPs, availability of facilities, completeness of data input, ease of operation, support and coordination, reliability, completeness of data output, and provision of accurate and timely information. This study's moderating variable was the Government Internal Control System (GICS). Indicators related to GICS followed

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Government Regulation Number 60 of 2008, covering a controlled environment, risk assessment, control activities, information and communication, and monitoring.

Table 1 Research Sample

Work Area of State Property Operators	Sample	Description
Secretariat General	35	Central unit
Inspectorate General	3	Central unit
Directorate General of Legislation	2	Central unit
Directorate General of General Legal Administration	4	Central unit
Directorate General of Corrections	15	Central unit
Directorate General of Immigration	11	Central unit
Directorate General of Intellectual Property	7	Central unit
Directorate General of Human Rights	2	Central unit
National Law Development Agency	4	Central unit
Human Resources Development Agency	10	Central unit
Legal and Human Rights Research and Development Agency	1	Central unit
Aceh	3	Regional Office
North Sumatra	3	Regional Office
West Sumatra	5	Regional Office
Riau	3	Regional Office
Riau Islands	3	Regional Office
South Sumatra	3	Regional Office
Jambi	8	Regional Office
Lampung	4	Regional Office
Bengkulu	2	Regional Office
Bangka Belitung	2	Regional Office
DKI Jakarta	6	Regional Office
Banten	3	Regional Office
West Java	5	Regional Office
Central Java	5	Regional Office
Special Region of Yogyakarta	3	Regional Office
East Java	4	Regional Office
West Kalimantan	3	Regional Office
South Kalimantan	3	Regional Office
Central Kalimantan	4	Regional Office
East Kalimantan	2	Regional Office
North Sulawesi	2	Regional Office
Central Sulawesi	3	Regional Office
South Sulawesi	5	Regional Office
West Sulawesi	2	Regional Office
Southeast Sulawesi	3	Regional Office
Gorontalo	1	Regional Office
Bali	4	Regional Office
West Nusa Tenggara	2	Regional Office
East Nusa Tenggara	5	Regional Office
Maluku	2	Regional Office
North Maluku	2	Regional Office
Papua	3	Regional Office
West Papua	3	Regional Office
Total	205	

Furthermore, the type of data used in this study was primary data. The data were obtained directly by distributing questionnaires to research respondents, namely SP operators at the Ministry of Law and Human Rights, through Google Forms from June to September 2023. Of the total 205 respondents who were given research questionnaire links (See Table 1), 114 research questionnaires were returned by respondents and declared valid (55.61%).

Data Analysis Technique

The data analysis technique used in this study was Partial Least Square (PLS), Structural Equation Modeling (SEM) with a variance-based approach, or component-based structural equation modeling. The tool utilized in this research was Smart PLS 3.0. PLS is a powerful analytical method, as it does not assume data must be measured on a certain scale, and the number of samples is relatively small (Hussein, 2015). PLS is also a reliable tool for testing prediction models where the model is not based on various assumptions, can be used to predict models with a weak theoretical basis, and can be used on data that experience 'disease' classical assumptions, such as data not normally distributed or autocorrelation symptoms (Abdillah & Hartono, 2015). Three main calculations are often performed in Smart PLS: algorithm, bootstrapping, and blindfolding (Hair et al., 2019). The nonlinear iterative partial least square algorithm is the most important core in PLS, and learning it is the key to understanding the PLS method. The basic idea in this algorithm is to estimate the parameters t and u by an iterative process of least square regression. Bootstrapping is a process to assess the significance level or probability of direct effects, indirect effects, and total effects. In addition, bootstrapping can also assess the significance level of other values, including r square and adjusted r square, f square, outer loading, and outer weight. Furthermore, blindfolding is an analysis used to assess the predictive relevance of a construct model.

The analysis process used the Q Square value. If $Q \text{ Square} > 0.05$, it can be concluded that a construct model is relevant. In other words, the exogenous variables used to predict endogenous variables are correct. Hypothesis testing in this research was carried out through bootstrapping analysis. This research set the significance level at 5%, implying that the p -value should be less than 0.05 to make the hypothesis testing acceptable, and conversely, if the p -value is greater than 0.05, the hypothesis is rejected (Hair et al., 2019).

Result and Discussion

Descriptive Statistic

Descriptive statistics in this research were analyzed using Excel software. Descriptive statistics are the minimum, maximum, mean, median, and standard deviation values. The mean and median values for employee competence, organizational commitment, information systems, quality of state property management, and government internal control systems were above 3.5. It indicates that, in general, respondents agreed that

they had good competence in doing their work accompanied by good organizational commitment, as well as the availability of a good information system and the quality of SP management being carried out properly. The government's internal control system has also been implemented properly. Of the five variables, organizational commitment had the smallest average compared to other variables. Furthermore, when looking at the minimum value, the government's internal control system had the lowest value compared to other variables. More detail can be seen in Table 2.

Table 2 Descriptive Statistics

Variable	N	Min.	Max.	Mean	Med.	Std.Dev.
Comp	114	3.70	6.00	5.32	5.30	0.525889
OrgCom	114	3.10	6.00	5.16	5.10	0.646681
IS	114	3.20	6.00	5.27	5.15	0.655631
PropQual	114	3.40	6.00	5.26	5.10	0.609799
GICS	114	2.81	6.00	5.21	5.06	0.690254

Note: Comp = Employee Competence; OrgCom = Organizational Commitment; IS = Information System; PropQual = Quality of SP Management; GICS = Government Internal Control System.

Respondents' Demography

The demographics of respondents described in the questionnaire include gender, age, education, and work experience. The demographics of respondents are displayed in Table 3.

Table 3 Respondents' Demography

Characteristics of Respondent	Frequency	%
Sex		
Male	71	62.3
Female	43	37.7
Total	114	100
Age		
21-25 years old	14	12.3
26-30 years old	28	24.6
31-40 years old	58	50.9
41-50 years old	12	10.5
>50 years old	2	1.8
Total	114	100
Educations		
Diploma	24	21.1
Bachelor	75	65.8
Postgraduate	15	13.2
Total	114	100
Work Experience		
1-2 years	22	19.3
3-5 years	46	40.4
>5 years	46	40.4
Total	114	100

Common Method Bias

Survey research may be susceptible to a potential normative bias known as Common Method Bias (CMB). The CMB problem can pose a risk to the consistency of the research. In this study, researchers used Harman's Single Factor test to determine the potential of CMB. Table 4 presents that the CMB value of the data used in this study was 54.14%, slightly more than the recommended 50% (Podsakoff & Organ, 1986). As such, there was a CMB issue in this study.

Table 4 Common Method Bias by Harman's Single Factor

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	30.721	54.860	54.860	30.319	54.141	54.141
2	3.294	5.881	60.741			
...						
56	0.009	0.016	100.000			

Meanwhile, common method bias in structural equation modeling using the partial least squares method (PLS-SEM) is known as the full collinearity test. The Variance Inflation Factor (VIF) value shows the Full Collinearity Test. Commonly recommended values are 10, 5, and 3.3, meaning that a VIF equal to or greater than the threshold value would suggest the existence of collinearity among the variables (a.k.a. multicollinearity) (Kock & Lynn, 2012). The VIF test results can be seen in Table 5.

Table 5 VIF Test

	PropQual
Comp	3.211
OrgCom	3.284
IS	5.102
GICS	4.481
PropQual	
Comp* GICS	6.330
OrgCom* GICS	3.380
IS*GICS	5.928

Convergent Validity Test

Convergent validity refers to the outer loading and AVE values. To be ideal, outer loading/loading factor estimates should be > 0.7 and $AVE \geq 0.5$ (Hair et al., 2019). Based on the results of distributing questionnaires, there were seven invalid questionnaire statements with a loading factor value of < 0.7 , and eight additional valid questionnaire statements were deleted to obtain valid and reliable questionnaire indicators for further testing. The outer loading test results can be observed in Table 6.

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Table 6 Outer Loadings Test Results

Indicator	Item	Loading
Employee Competence		
Comp1	In your agency, you can carry out routine tasks related to SP management.	0.729
Comp2	Routine tasks carried out by you are following the standards set by the agency.	0.767
Comp5	In SP management work, you can take appropriate action if there are problems following existing authority.	0.814
Comp6	In SP management work, you can take quick action if there are problems following existing authority.	0.811
Comp7	In your work institution, you can cooperate with colleagues in routine work related to SP management.	0.783
Comp8	In the institution where you work, you have a role in maintaining the comfort of working in the work environment.	0.799
Comp9	You quickly adapt when placed in the field of SP management.	0.790
Organizational Commitment		
OrgCom3	Problems that occur in your agency/office are a priority for you.	0.728
OrgCom4	You are proud to be part of your current work institution.	0.841
OrgCom5	You feel part of the family of the agency where you currently work.	0.796
OrgCom7	If you leave this agency for reasons of promotion or a better position, you still consider that the current agency is the best place to work.	0.806
OrgCom8	You find it hard to leave your current institution.	0.806
OrgCom10	Your current institution is your ideal place to work.	0.804
Information System		
IS2	The availability of facilities in your institution supports the SP Information System.	0.832
IS3	The SP Information System provides complete data entry information in your work institution.	0.876
IS4	The SP Information System in your institution provides the desired output data in full.	0.923
IS5	The SP Information System is easy to operate in your workplace institution.	0.814
IS6	In the institution where you work, the SP Information System is reliable because it helps work.	0.892
IS8	The SP Information System provides coordination benefits for all parts of your institution.	0.869
IS9	In your work institution, the SP Information System accurately provides the desired output data.	0.923
IS10	The SP Information System provides timely information for SP information users in your work institution.	0.897
Quality of State Property Management		
PropQual3	The SP procurement process in your agency is carried out based on applicable laws and regulations.	0.796
PropQual4	In the institution where you work, the SP managed has been used in the operations of the work unit.	0.913
PropQual6	In the institution where you work, there are sufficient security and maintenance efforts for SP.	0.836
PropQual7	In your work institution, SP-owned property has been recorded and valued following applicable regulations.	0.864

Table 6 Outer Loadings Test Results (cont')

Indicator	Item	Loading
PropQual8	The SP alienation process in the institution where you work follows the provisions.	0.882
PropQual9	In your work institution, the SP deletion process has gone through the stages following the provisions.	0.863
PropQual10	The SP administration process in the institution where you work follows the provisions.	0.883
Government Internal Control System		
GICS1	Leaders in your agency always set rules regarding employee behavior and ethical standards.	0.860
GICS2	Your agency enforces appropriate disciplinary action for deviations from policies and procedures.	0.892
GICS3	Leaders in your agency regularly evaluate the organizational structure according to organizational needs.	0.884
GICS4	The leadership of the agency where you work monitors the implemented Internal Control System.	0.883
GICS6	The risks of implementing programs and activities are identified at each level in your agency.	0.891
GICS7	In the agency where you work, the risks arising from programs and activities have an influence and demand leadership attention.	0.886
GICS8	In your institution, leaders apply the precautionary principle in determining the acceptable level of risk.	0.895
GICS9	Leaders in your workplace anticipate risks arising from regulation changes that could affect achieving goals.	0.887
GICS10	Leaders in the institution where you work anticipate risks arising from changes in activities or other conditions that could affect achieving goals.	0.900
GICS12	There is accurate and timely authorization and recording of all transactions and events that result in changes in the value of SP in the agency where you work.	0.868
GICS14	APIP regularly evaluates control activities at your institution to ensure they are appropriate and functioning properly.	0.856
GICS15	Information on SP at your institution is provided promptly by your institution for appropriate corrective action.	0.914
GICS16	Leaders in your agency communicate SP management tasks to comply with applicable regulations.	0.861

Based on Table 6, the results showed that all items on the variable had a loading factor > 0.7, so it can be concluded that all variables in this study were valid. Furthermore, Table 7 presents the reliability test results on the variables in this study.

Based on Table 7, all variables in this study had a Cronbach's Alpha \geq 0.7 and AVE \geq 0.5 (Hair et al., 2019). Hence, it can be concluded that all variables in this study were reliable.

Table 7 Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	AVE	Result
Comp	0.903	0.923	0.633	Reliable
OrgCom	0.898	0.922	0.664	Reliable
IS	0.960	0.966	0.782	Reliable
PropQual	0.949	0.958	0.767	Reliable
GICS	0.977	0.979	0.785	Reliable

Discriminant Validity Test

A discriminant validity test assesses the level of difference between constructs in the research model. One method used to measure discriminant validity is the Heterotrait-Monotrait (HTMT) ratio. An HTMT ratio value below 0.90 indicates the presence of discriminant validity, signifying the level of difference between the constructs under study (Hair et al., 2019).

Table 8 Heterotrait-Monotrait Ratio (HTMT)

Variable	Comp	Comp*GICS	GICS	IS	IS*GICS	OrgCom	OrgCom*GICS	PropQual
Comp								
Comp*GICS	0.352							
GICS	0.778	0.357						
IS	0.706	0.167	0.837					
IS*GICS	0.222	0.833	0.353	0.339				
OrgCom	0.669	0.117	0.743	0.757	0.152			
OrgCom*GICS	0.131	0.710	0.265	0.154	0.734	0.285		
PropQual	0.852	0.307	0.909	0.907	0.290	0.795	0.230	

Based on Table 8, the HTMT values of IS and GICS on PropQual were 0.907 and 0.909, respectively, more than 0.9. This denotes a significant difference between the constructs studied, except for IS and GICS.

Hypotheses Test

Table 9 summarizes the results of testing six hypotheses: testing the hypothesis of the direct effect of employee competence, organizational commitment, and information systems on the quality of SP management and the effect of employee competence, organizational commitment, and information systems on the quality of SP management moderated by GICS. The null hypothesis is rejected if the t-statistic value is more significant than 1.96. Conversely, the null hypothesis is accepted if the t-statistic value is smaller than 1.96. The summary of hypothesis testing can be observed in Table 9.

Table 9 Summary of Hypotheses Test

Constructs' Relationship	Path Coefficients	Standard Deviation	T-Statistics
Comp → PropQual (H ₁)	0.175	0.067	2.627
OrgCom → PropQual (H ₂)	0.076	0.059	1.301
IS → PropQual (H ₃)	0.536	0.093	5.755
GICS → PropQual (Not Hypothesized)	0.255	0.088	2.888
Comp*GICS → PropQual (H ₄)	-0.158	0.080	1.962
OrgComp*GICS → PropQual (H ₅)	-0.067	0.072	0.929
IS*GICS → PropQual (H ₆)	0.243	0.097	2.510
R ²	0.891		
Adjusted R ²	0.884		

Discussion

Table 9 reveals the results of hypothesis testing. The results of this study uncovered that employee competence and information systems positively affected the quality of SP management, while organizational commitment did not affect the quality of SP management. Furthermore, the positive effect of employee competence on the quality of SP management could be weakened by GICS, the positive effect of information systems on the quality of SP management could be strengthened by GICS, and GICS failed to moderate the relationship between organizational commitment and the quality of SP management. In addition, the results showed that the Adjusted R² value was 0.884. According to Chin (1998), the result is strong, meaning that the quality of SP management could be explained substantially by 88.4% of the independent variables.

First, this study demonstrates that employee competence significantly influences the quality of SP management. This finding aligns with prior research by Puspitarini et al. (2017), Ekayanti et al. (2018), Rosihan et al. (2017), and Gunawan et al. (2017). However, Firmansyah and Hollyson (2021) presented contrasting results based on their research at the Directorate General of Highways of the Ministry of Public Works and Public Housing. Still, the importance of employee competence in organizations, especially in SP management, is supported by the concept that quality human resources are a key element in achieving organizational goals (Abubakar, 2018).

Accordingly, SP operators in Kemenkumham need technical competencies, including knowledge of SOPs and regulations and the ability to operate information systems. Given the complexity of internal and external relationships in SP management, behavioral competencies, such as communication skills, teamwork, and high work ethics, are also required. Through the Directorate General of State Assets (DJKN), the government is aware of the importance of BMN management so that it continues to provide innovation and socialization related to new policies. The Ministry of Law and Human Rights is committed to improving the competence of its employees with training and cooperation with institutions such as the State Finance Polytechnic. The increased allocation of State Finance Polytechnic graduates for SP management signals the government's seriousness. To improve the quality of SP management, employee competence is the main key. With qualified competence, SP operators can optimize

government services and increase public trust. Conversely, competency mismatches can hinder the quality of SP management, negatively impact public services, and reduce public trust in the government.

Second, this study indicates that organizational commitment has a positive but statistically insignificant effect on the quality of SP management at the Ministry of Law and Human Rights. Practically, it suggests that efforts to enhance organizational commitment among SP operators may not directly translate into improved quality of SP management. Therefore, organizational leaders should reconsider strategies for fostering commitment and explore alternative approaches to enhance operational efficiency. This research corroborates with previous studies by Ekayanti et al. (2018) and Firmansyah and Hollyson (2021), reinforcing the notion that organizational commitment does not significantly influence the quality of SP management. This consistency supports the development of a theoretical understanding that challenges the conventional assumption of a strong relationship between commitment and management quality.

Conversely, the findings of Rosihan et al. (2017) in the context of the Papua Provincial Government introduced a contrasting perspective that leadership commitment has a positive correlation with asset management. Employees responsible for SP management at the Ministry of Law and Human Rights exhibited commitment and pride in their agency, but this commitment was not necessarily directed toward their role as SP operators. Practical implications involve the need for targeted human resource management strategies to align individual commitment with specific job roles. Leaders should address the potential disconnect between organizational commitment and commitment to SP management responsibilities. This study also revealed that SP operators, predominantly male and in the age range of 31-40, may be motivated by the need for a stable position, impacting their commitment to SP management tasks. This demographic insight guides leaders in tailoring motivational strategies, considering factors such as career stability and family responsibilities. The strategic importance of SP management, with direct access to state assets, highlights the need for aligning individual goals with organizational objectives. As such, leaders should emphasize how efficient SP management contributes to personal and group goals, fostering a sense of purpose among employees. This study underscores the importance of aligning organizational goals with individual aspirations. The ongoing drafting of functional positions for SP operators by DJKN presents an opportunity to refine performance measurement, potentially motivating SP operators at the Ministry of Law and Human Rights.

Third, information systems positively affect the quality of SP management. This study is consistent with previous research by Firmansyah and Hollyson (2021), Ekayanti et al. (2018), and Rosihan et al. (2017), which showed a consistent positive effect between information systems and SP management. Nevertheless, other studies uncovered that technology and information systems do not affect the application of accrual-based accounting in SP management (Puspitarini et al., 2017). Belo et al. (2018) also stated that management information systems do not affect the quality of regional property management. Furthermore, Ricardo et al. (2022) exposed that information technology does not affect regional property management. This research highlights the

transformative impact of the Agency-Level Financial Application System (SAKTI) implemented in 2022. This replacement of the State Property Accounting and Management Information System (SIMAK-BMN) resulted in significant changes, improving control, efficiency, and real-time recording of transactions. There are important dimensions in assessing the quality of information systems. This insight denotes that the success of information systems in improving SP management depends on the quality and accuracy of input data. In addition, the conformity of implementation with SOPs also has practical implications for maintaining an orderly SP management process within the Ministry. Furthermore, leadership support and integration of supporting facilities were identified as important factors contributing to the quality of the information system. This research emphasizes the critical role of information systems in managing the complexity and breadth of SP portfolios in government ministries/agencies and offers a comprehensive understanding of how information systems can be strategically leveraged for effective SP management.

Fourth, the results of this study unveiled GICS as a moderating variable that weakens the positive effect of employee competence on the quality of SP management. It enhances our understanding of the complex dynamics between internal control systems and individual competencies in SP management. The complexity and fast-changing dynamics of rules and regulations in the SP management cycle contribute to a lack of clear understanding among SP operators and the Government Internal Audit Agency (APIP) of Standard Operating Procedures (SOPs) related to SP management. It is also stated by KemenpanRB (2013) that APIP has three weaknesses, including independence, professionalism, and system weaknesses. Therefore, immediate action is needed to improve GICS's effectiveness in mitigating errors and minimizing the possibility of fraud in SP management activities.

Fifth, this study presents findings that the Government Internal Control System (GICS) weakens insignificantly the positive effect of organizational commitment on the quality of SP Management in the Ministry of Law and Human Rights. Furthermore, it can be concluded that GICS does not mediate between organizational commitment and the quality of SP management. A study by Windasari and Budiani (2018) asserted that the State Civil Apparatus (ASN) has a secure and stable job that makes organizational commitment irrelevant. ASN tends to think that completing routine work according to standards is enough. An interview with one SP operator at the Ministry of Law and Human Rights supports this assumption, where the respondent found the job as an SP operator tiring and wished to work in another field with a more static workflow.

Furthermore, suboptimal evaluation by the Government Internal Supervisory Apparatus (APIP) makes the GICS implementation by SP operators at the Ministry of Law and Human Rights difficult to measure and suboptimal. It is reinforced by the lowest average score given by respondents on the control activity aspect. Based on this, it is necessary to create a work culture that supports organizational commitment, such as a work culture that is fair, open, and appreciates performance.

Sixth, based on the test results, it can be seen that GICS significantly strengthens the positive effect of information systems on the quality of SP management. SP administration is one of the SP management activities often underestimated by work units because it has no urgency (DJKN, 2023). SP administration plays an important role in the information needed for users of SP reports to make important decisions and actions related to SP management. The increasingly complex needs and management of SP require adequate administration. One solution to this problem is an accurate, accountable, timely SP management information system. In the information system, certain controls are needed to ensure that employees perform their duties and functions properly and ensure the workflow system runs smoothly (Aviana, 2012). Errors in compiling and running an information system are very likely to occur. Therefore, internal control should be implemented to minimize these errors to the lowest acceptable level. The better the controls carried out, the more reliable the information produced.

Conclusion

This study examines the effect of employee competence, organizational commitment, and information systems on the quality of SP management with the GICS as a moderating variable. The research object was the SP operators in the Ministry of Law and Human Rights of the Republic of Indonesia. The result revealed that employee competence and information systems significantly positively affected the quality of SP management. At the same time, organizational commitment did not affect the quality of SP management. GICS weakened the positive effect of employee competence on the quality of SP management. GICS did not mediate between organizational commitment and the quality of SP management. Then, GICS could strengthen the positive effect on the quality of SP management. These findings contribute to the literature, especially regarding the literacy of state property management and the implementation of internal control systems in moderating the determinants of state property management. In addition, this research also contributes to providing a conceptual framework that serves as a guide for other studies in this field. These findings have implications for policymakers to prepare better work programs, work procedures, and supervision procedures to create state property management that is legally, administratively, and physically orderly and can benefit stakeholders.

The primary limitation of this study is that it only used data and involved respondents at the Ministry of Law and Human Rights, so the sample obtained was quite small. Thus, future research can use data and respondents from several ministries/institutions to get more comprehensive results. In addition, future research can use different research variables to determine the quality of SP management, such as leadership commitment, work satisfaction, work motivation, work environment, and policies or regulations.

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Conflicts of Interest

The author declares no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.



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