Research Paper

Factors Affecting the Ability of Asset Management in Regional Development Organizations in the Government of North Sumatra

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ABSTRACT

The purpose of this study was to obtain empirical evidence and to analyze the influence of the variables on the quality of human resources, regulatory compliance, internal control systems, and communication on the ability to manage regional assets and whether leadership commitment can moderate the relationship between the variables of quality of human resources, regulatory compliance, internal control system, and communication with regional asset management capabilities. The research design used is causal associative. The population in this study are employees who manage Regional Owned Assets in each OPD of the North Sumatra Provincial Government. This study determined the sample by purposive sampling with a total sample of 98. Data were analyzed using the Structure Equation Model (SEM) method with the help of the Smart PLS program.

The results of this study prove that the quality of human resources, regulatory compliance, internal control systems, and communication has a positive and significant effect on the ability to manage regional assets. Furthermore, leadership commitment cannot moderate the relationship between the quality of human resources, regulatory compliance, and internal control system to the ability to manage regional assets. Leaders' commitment can moderate the relationship between Communication and the Ability to Manage Regionally Owned Assets.

Keywords: Regional Asset Management Capability, Quality of human resources, Regulatory Compliance, Internal Control System, Communication, Leadership Commitment.

INTRODUCTION

The regional government is a determinant in regional development. In implementing regional autonomy related to regional asset management policies, regional governments must be able to manage their assets effectively and efficiently. Regional asset management is one of the keys to successful regional management. It is expected to increase public confidence in regional financial management. It is hoped that the importance of proper and efficient asset management based on efficient and effective management principles will strengthen regional governments to finance regional development.

Following the Regulation of the Minister of Home Affairs number 19 of 2016 concerning Guidelines for the Management of Regional Property, the management of the regional property is the entire activity which includes planning needs and budgeting, procurement, use, utilization, security, and maintenance, appraisal, transfer, destruction, elimination, administration and coaching, supervision and control.

Many local governments still need to be made aware that public assets are a portfolio that should be managed properly because they can provide direct benefits, namely efficiency over limited budgets and

potential revenue from asset utilization. Kaganova & McKellar (2006) emphasized that many local governments own the most significant assets in quantity and value compared to any institution or corporation in their respective regions. Departing from these basic facts, local governments must manage regional assets properly.

Referring to research conducted by Hanis et al. (2011), some factors hinder regional asset management, such as: (1) The policy framework is not yet comprehensive; (2) Traditional perceptions that do not prioritize the potential for utilizing public assets for regional income; (3) Inefficiency; (4) Data limitations; and (5) Limited human resources. In addition, research conducted by Mardiasmo et al. (2012) revealed that the slow pace of government asset management reform is caused by: (1) Reform is still at an early stage; (2) Limited HR capability; (3) Slow completion of ownership documents; and (4) the low benefit function of assets.

Problems with regional assets also emerged with the issuance of Law number 23 of 2014 concerning the Regional Government. So far, for the management of senior high schools, the authority of districts/cities has been transferred to the authority of the provincial government. Only now, the transfer of assets still needs to be resolved.

In 2019 the Deputy Governor of North Sumatra asked all OPD (Regional Apparatus Organizations) to complete an inventory of the assets of the North Sumatra Regional Government, both movable and immovable assets. He asked all OPDs and BUMDs (Regional Owned Enterprises) to immediately save regional assets quickly so that they would not become a problem in the future because there are still regional assets that have not been recorded and do not have legal ownership documents (sumutprov.go.id).

In addition, the phenomenon related to managing North Sumatra Regional Government Assets in 2020 has yet to be resolved (sumutprov.go.id). The North Sumatra Provincial Government is collaborating with several agencies such as the KPK (Corruption Eradication Commission), BPN (National Land Agency), and the High Prosecutor's Office (North Sumatra High Prosecutor's Office) as well as related stakeholders to resolve regional asset issues within the North Sumatra Provincial Government. The problems are still the same as in 2019. Even in 2020, there are still many regional assets, especially assets in the form of land, which still need legal ownership documents, and there are even several disputes with third parties who want to take control. So that this becomes an interesting phenomenon and problem related to inventory to be studied and a concern for the government to overcome the issues and phenomena that occur. The following is a list of the North Sumatra Regional Government Assets in tables 1 and 2.

Table 1. Regional Assets of the North Sumatra's Government

No.	Types of Regional Assets	Total	Unit
1.	Land	3.262	Hectares
2.	Equipment and Machinery	2.343.495	Units
3.	Buildings	13.971	Units
4.	Roads, Irrigation and Networks	9.868	Units
5.	Other Fixed Assets	8.612.407	-
6.	Construction in Progress	38	Units
7.	Intangible assets	10.669	-

Source: Regional Financial and Asset Management Agency of The Government of North Sumatra (2021)

Table 2. Regional Asset of The North Sumatra's Government That Does Not Have Letters

No.	Types of Regional Assets	Total	Unit
1.	Land that does not have a certificate of ownership/certificate from the Provincial Government	195	Units
2.	Car	47	Units
3.	Motorcycle	85	Units

Source: Regional Financial and Asset Management Agency of The Government of North Sumatra (2021)

Based on the table above, the problems are that there are still assets that still need to be recorded, and there are still assets that still need proof of ownership. This is a problem that must be resolved immediately. Therefore, the capabilities of the existing OPD in the North Sumatra government in managing regional assets are required.

Improving the ability to manage regional property or regional assets in a professional, transparent, accountable, and measurable manner is a step that must be taken to prioritize the principles of Good Governance. Regional asset management must be managed concerning the current government regulations. The government has regulated the achievement of transparent, effectively accountable regional asset management in regulations concerning the Management of Regional Property, namely PP Number 28 of 2020 as an improvement to PP Number 27 of 2014 and Minister of Home Affairs Regulation Number 19 of 2016, concerning Technical Guidelines for Regional Property Management.

In line with the objectives to be achieved, namely to streamline regional financial management and regional asset management, through recommendations on the findings and audits of the Indonesian Supreme Audit Agency (BPK), this has been achieved by the Provincial Government of North Sumatra as evidenced through the Regional Financial Reports which received opinion predicates unqualified opinion (WTP), this is what motivates each region to compete to win the title because it dramatically affects the credibility of the government of a particular region in general, in particular, the North Sumatra Provincial Government is no exception.

Table 3. The Opinion of North Sumatra's Financial Statements for 2016 – 2021

No.	Financial Report Year	Financial Report Opinion
1.	2016	Unqualified Opinion
2.	2017	Unqualified Opinion
3.	2018	Unqualified Opinion
4.	2019	Unqualified Opinion
5.	2020	Unqualified Opinion
6.	2021	Unqualified Opinion

Source: Regional Financial and Asset Management Agency of The Government of North Sumatra (2021)

The achievement of the opinion predicate of the Regional Government Finarcial Statements of North Sumatra Province illustrates the seriousness of improving by reviewing and enhancing the presentation of financial statements to achieve the Unqualified Opinion (WTP) predicate. Accountability for implementing the APBD in financial reports prepared through an accounting process for financial transactions, assets, debt, fund equity, income, and expenditure, including financing transactions and calculations. Accountability for regional property or regional assets becomes even more critical when the government is obliged to convey information on the regional property or regional assets because it significantly contributes to the financial statements (balance sheet) related to inventory items, fixed assets, and other assets. The ability of the North Sumatra Provincial Government to follow up on BPK findings, especially related to the management of regional property or regional assets so that they can obtain a WTP opinion, is an interesting matter to study regarding the factors supporting this success.

The discussion in this study, referring to the theory of public policy implementation, four variables that can influence success in implementing policies: communication, resources, disposition, and bureaucratic structure.

So that through the phenomena and problems that occur related to the management of regional assets in the Provincial Government of North Sumatra and the inconsistency of the results of previous research related to the relationship between the quality of human resources, communication, internal control systems, and regulatory compliance, as well as to prove the role of leadership commitment in strengthening the relationship between these variables on the ability to manage regional assets, prompted the author to conduct research.

LITERATURE REVIEW
Regional Asset Management Capability
Regional asset management benefits every

agency or institution. It will be helpful for decision-makers in the future. Capability in managing regional assets is the ability of regional organizations or agencies to carry out regional asset management processes under regulations that the central and provincial governments have established.

Referring to the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning guidelines for the management of regional property, and the capability factor put forward by Robbins (2015), it can be concluded that the indicators used in measuring the ability to manage regional assets are:

a. Ability to understand and know procedures in the process of managing regional assets, namely the process of planning needs and procurement.
b. Knowledge in the use and utilization of regional assets.
c. Ability and understanding of security and maintenance.
d. Capability and ability in the administration process.
e. Ability to understand the valuation and calculation of fixed assets by government accounting standards.

Quality of Human Resources

Koswara (2001) states that the context of the quality of apparatus resources in the era of autonomy is the professional ability and technical skills of employees who are included in the elements of staff and implementers within the Regional Government. This is necessary so that the administration of governance in regional autonomy can occur effectively and efficiently. In addition, employees' quality must also be measured by looking at their educational background, skills, work experience, rank level, and employment status.

This means that improving the quality of human resources, especially in education and training in asset management and asset reporting, will have a good effect on managing regional assets in OPD. This is in line with the research of Leky et al.

(2020), which says that the quality of human resources is stated to affect asset management. Judo (2021) says that partially the quality of the regional apparatus has a significant positive effect on managing the regional property.

Indicators in measuring the quality of human resources, namely the assessment of education; skills training and development; experience, and performance.

Communication

Government communication, according to Silalahi (2015), is communication between people that occurs in the context of government organizations, and the flow of sending and receiving messages is carried out through networks whose nature of the relationship is interdependent with one another based on formal rules. Masmuh (2010), communication is a binding element of various interdependent parts of an organizational system. Communication allows the organizational structure to develop by facilitating separate individuals to coordinate their activities to achieve organizational goals.

According to Edward (1980) in Poebela et al. (2017), communication is one of the variables in an organization that influences policy implementation. Implementation will be effective if the measures and policy objectives are understood by the individuals who are responsible for achieving the policy objectives. Policy measures and objectives need to be clarified so that the implementor knows the exact size and objectives of the policy. This means that the better the communication within an OPD in managing regional assets, the better the ability to manage regional assets of the OPD.

This is in line with research conducted by Novy (2016), which found that communication simultaneously positively affects the quality of regional property managers. This study's indicators for measuring communication are transmission, clarity, consistency, and coordination.

Internal Control System

Based on the Committee of Sponsoring Organizations (COSO, 2013), Internal Control is a process carried out within an organization that is designed in such a way as to achieve organizational goals, where there are interested parties that influence the process. The definition of the Internal Control System based on Government Regulation number 60 of 2008 is as a necessary process of actions, and activities carried out continuously by leaders and all employees to provide reasonable assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. Therefore, the continuous implementation of the internal control system can increase the ability to manage regional assets by the OPD, which is one of the objectives of the OPD.

This aligns with Mainar's (2017) research, which expressed that the internal control system affects asset management at SKPK Aceh Jaya. Ricardo et al. (2022) state that the quality of the regional apparatus positively and significantly influences the management of BMD.

The indicators for measuring the internal control system in this study are risk assessment, information and communication, control activities, and monitoring.

Regulatory Compliance

Regulatory compliance is an attitude of tendency and desire by executors of regional asset management to carry out regulations on the management of regional property or regional assets. Regulatory compliance in the management of regional assets is the implementation of the principle of legal certainty.

The first perspective in understanding the success of an implementation is the compliance of the implementers in carrying out the regulations contained in the regulatory document (Purwanto & Sulistyastuti, 2012). Therefore, the management of regional assets must be carried out based on laws and statutory regulations. In other words, compliance with these regulations can result in higher-quality regional asset management capabilities in OPD.

This is in line with the research of Belo et al. (2018), which states that regulatory compliance has a positive and significant effect on the quality of BMD management in OPD in the Waropen District Government. Nadia & Budiarto (2021) state that regulatory compliance positively affects regional property management.

The indicators used in this study to measure regulatory compliance are the implementor's understanding and the implementor's response.

Leader Commitment

Leadership plays a critical role in an organization, including local government agencies. In Law Number 32 of 2004, it has been mandated that the duties and authorities of some government affairs are handed over to the regions through the decentralization of authority. The era of regional autonomy at this time demands openness, accountability, responsiveness, and creativity from all state apparatus, so the role of leadership is needed to achieve the goals of an organization or achieve the vision and mission of a local government agency. A leader's leadership effectiveness must be highly coveted by all parties interested in the success of the leadership.

According to Trisnawati (2005), leadership is a process of influencing and directing employees to carry out the work that has been assigned to them. From an administrative perspective, leaders or managers are responsible for the organization or unit they lead. According to Mitzberg's opinion in Herminingsih (2009), the task of a manager can be

described in terms of various roles or an organized set of behaviors identified with a position. The definition of commitment, according to Rivai (2008), is a determination within a person to accept or reject one or more goals that guide his actions or activities.

Referring to the opinion of Yusuf (2010), in terms of regional asset management, in addition to requiring adequate human resource competencies, it also requires leadership commitment to encourage the apparatus under them to achieve the vision and mission set. Leaders of regional apparatus organizations must be sure that the competency of the apparatus carrying out regional asset management in the agency they lead has competence in regional asset management resources. However, the regional asset management process will only be constrained if there is a commitment from the leadership to manage this. This situation is in line with the opinion of Gusman (2012), who said that no matter how well regulation is prepared, with a commitment from the leadership to implement the law, regulation will be successful.

In this study, leader commitment is used as a moderating variable. The indicators used to measure leader commitment are affective commitment, continuance commitment, and normative commitment.

Framework

Figure 1. Framework

H1: The quality of human resources positively affects the ability to manage regional assets in the OPD of North Sumatra Province.

H2: Communication positively affects the ability to manage regional assets in the OPD of North Sumatra Province.

H3: The internal control system positively affects the ability to manage regional assets in the OPD of North Sumatra Province.

H4: Regulatory compliance positively affects the ability to manage regional assets in the OPD of North Sumatra Province.

H5: Leadership commitment can moderate the effect of the quality of human resources on the ability to manage regional assets in the OPD of North Sumatra Province.

H6: Leadership commitment can moderate the influence of communication on the ability to manage regional assets in the OPD of North Sumatra Province

H7: Leadership commitment can moderate the influence of the internal control system on the ability to manage regional assets in the OPD of North Sumatra Province.

H8: Leaders' commitment can moderate the influence of regulatory compliance on the ability to manage regional assets in the OPD of North Sumatra Province.

MATERIALS & METHODS
The research carried out is qualitative research with a causal effect dimension, namely a causal relationship between the influence of the quality of human resources, communication, internal control systems, and regulatory compliance as the dependent variable on the ability to manage regional assets as an independent variable, and leadership commitment as a moderating variable.

Variable measurements in this study used the ordinal method with an ordinal scale. On this scale, objects/categories can be sorted based on a particular attribute, where the distance/ordinal of each

category is the same (Siregar, 2013). The measurement scale is ordinal 1 to 5, where score 1 (SD = Strongly Disagree), score 2 (DS = Disagree), score 3 (N = Neutral), score 4 (A = Agree), score 5 (SA = Strongly Agree).

The population in this study were all 49 OPDs of the North Sumatra Provincial Government consisting of the DPRD Secretariat, Inspectorate, Civil Service Police Unit Office, 2 Hospitals, 9 Agencies, 9 Bureaus, and 26 Agencies.

The sample in this study was taken using the purposive sampling method. Each OPD will be given 2 (two) questionnaires which will be filled in by the Property User Administration Officer, namely the party who helps the user of the goods to carry out records and inventories, use and secure and maintain regional assets in the OPD, and the User Property Manager, namely the officer in charge of helping users Goods carry out goods management activities based on their responsibilities to OPD. Therefore in this study, there were as many as 98 respondents.

The data analysis method used in this study is structural equation modeling-partial least squares (SEM-PLS), which functions to test the hypotheses in this study. The research data analysis method was carried out with the help of the SmartPLS software.
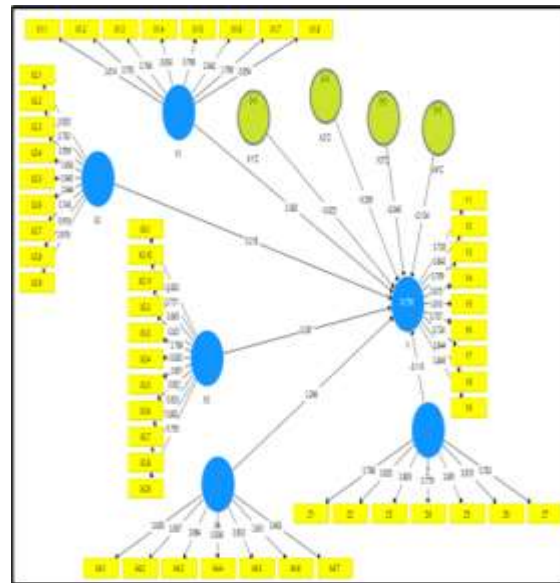
RESULT

1. Descriptive Statistics

Table 4. Descriptive Statistics Result

Variable	N	Mean	Std. Deviation	Conclusion
Quality Of Human Resources	98	3.38	0.491	Most respondents have at least Bachelor's degree education, have attended training, and have understood the job description and the job they are sheltering.
Communication	98	3.89	0.494	The communication and delivery process of information related to asset management in related fields runs well and is organized to produce an effective and targeted communication process.
Internal Control System	98	3.59	0.523	The competent authorities have carried out the management process, procurement, and maintenance records in an organized and authorized manner. As well as the control process in each field cooperating in the management process.
Regulatory Compliance	98	4.22	0.458	Most respondents in the regional asset management process have understood and followed the provisions and regulations governing regional asset management.
Regional Asset Management Capability	98	3.67	0.489	The majority of respondents have mastered and explained the management process both in the procurement process, recording usage, and methods for calculating and compiling asset depreciation.
Leadership Commitment	98	3.55	0.252	The leaders of the OPD have carried out their duties and functions as the head of the OPD in using goods, motivating, and giving directions to subordinates in accordance with the provisions and regulations governing the regional asset management process.

Source: Research Results (Processed Data), 2022

2. Outer Model Evaluation: Validity and Reliability Testing

The figure below shows the validity test of the factor loading, where it is known that all loading values are > 0.7, which means that they have met the validity requirements based on the loading value. Furthermore, validity testing was carried out based on the average variance extracted (AVE) value.

Source: Results of Smart PLS Data Processing (2022)
Figure 2. Validity Testing based on Factor Loading

Table 5. Validity Testing based on Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)	Test Result
HR Quality (X1)	0.646	*Valid*
Communication (X2)	0.812	*Valid*
Internal Control System (X3)	0.645	*Valid*
Regulatory Compliance (X4)	0.875	*Valid*
Regional Asset Management Capability (Y)	0.627	*Valid*
Leadership Commitment (Z)	0.661	*Valid*

Source: Results of Smart PLS Data Processing (2022)

The recommended AVE value is above 0.5 (Mahfud & Ratmono, 2013). It is known that all AVE values based on table 5 are above the value of 0.5, which means that they have fulfilled the validity requirements based on AVE. Furthermore, reliability testing is carried out based on the composite reliability (CR) value.

Table 6. Reliability Testing based on Cronbach's Alpha (CA)

Variable	Cronbach's Alpha	Test Result
HR Quality (X1)	0.922	Reliable
Communication (X2)	0.970	Reliable
Internal Control System (X3)	0.945	Reliable
Regulatory Compliance (X4)	0.976	Reliable
Regional Asset Management Capability (Y)	0.925	Reliable
Leadership Commitment (Z)	0.918	Reliable

Source: Results of Smart PLS Data Processing (2022)

The recommended CA value is above 0.7 (Mahfud & Ratmono, 2013). It is known that all CA values based on table 6 are above the value of 0.7, which means that they meet the reliability requirements based on Cronbach's alpha. Furthermore, discriminant validity testing was carried out with the Fornell-Larcker approach.

Table 7. Discriminant Validity Testing

Variable	AVE	Test Result
HR Quality (X1)	0.804	*Valid*
Communication (X2)	0.901	*Valid*
Internal Control System (X3)	0.803	*Valid*
Regulatory Compliance (X4)	0.935	*Valid*
Regional Asset Management Capability (Y)	0.792	*Valid*
Leadership Commitment (Z)	0.813	*Valid*

Source: Results of Smart PLS Data Processing (2022)

In discriminant testing validity, a latent variable's AVE square root value is compared with the correlation value between that latent variable and other latent variables. It is known that the AVE square root value for each latent variable is greater than the correlation value between the latent variable and other latent variables. So, it is concluded that it meets the requirements of discriminant validity.

Determination Coefficient Test

Table 8. R-Square

	R Square
Y	0.756

Source: Results of Smart PLS Data Processing (2022)

The coefficient of determination (R-Square) in this study in the table above is 0.756. This value includes implementing the quality of human resources, communication, internal control systems, and regulatory compliance simultaneously/together, affecting the ability to manage regional assets by 75.6%. Other factors influence the remaining 24.4%.

Predictive Relevance Test (Q Square)

Table 9. Predictive Relevance Test Result

	Q^2 (=1-SSE/SSO)
Y	0.436

Source: Results of Smart PLS Data Processing (2022)

The Q-Square value for the Ability to Manage Regionally Owned Assets (Y) in the table above is 0.436. Because Q-Square = 0.436 > 0, it is concluded that the quality of human resources, communication, internal control systems, and regulatory compliance have predictive relevance for regional asset management capabilities.

The goodness of fit with SRMR

Table 10. Testing the Goodness of the Fit Model

	Estimated Model
SRMR	0.078

Source: Results of Smart PLS Data Processing (2022)

Based on the results of the SRMR goodness of fit test, it can be seen in the table above that the value of SRMR = 0.078 <0.1 means that the model is FIT.

3. Effect Significance Test (Bootstrapping)

Table 11. Testing the Significance of The Bootstrapping Approach

	Original Sample (O)	P-Values	Conclusion
(X1) -> (Y)	0.382	0.000	HR Quality (X1) positively and significantly affects Regional Asset Management Capability (Y).
(X2) -> (Y)	0.218	0.021	Communication (X2) positively and significantly affects the ability to manage regional assets (Y).
(X3) -> (Y)	0.397	0.000	The Internal Control System (X3) positively and significantly affects the Ability to Manage Regional Assets (Y).
(X4) -> (Y)	0.266	0.003	Compliance with regulations (X4) has a positive and significant effect on the ability to manage regional assets.

Source: Results of Smart PLS Data Processing (2022)

4. Moderation Test

Table 12. Moderation Testing

	Original Sample (O)	P-Values	Conclusion
(X1*Z -> (Y)	-0.025	0.510	Leadership Commitment (Z) cannot moderate the influence of the quality of human resources (X1) on the ability to manage regional assets (Y).
(X2*Z -> (Y)	-0.206	0.019	Leadership Commitment (Z) can moderate the influence of Communication (X2) on Regional Asset Management Capabilities (Y).
(X3*Z -> (Y)	-0.040	0.447	Leadership commitment (Z) cannot moderate the influence of the internal control system (X3) on the ability to manage regional assets (Y).
(X4*Z -> (Y)	-0.124	0.124	Leadership Commitment (Z) cannot moderate the effect of compliance with regulations (X4) on the ability to manage regional assets (Y).

Source: Results of Smart PLS Data Processing (2022)

CONCLUSION

From the data analysis, hypothesis testing, and research discussion, several conclusions can be drawn:

1. Capability in managing regional assets is the ability or capability both individually and organizationally in carrying out and carrying out regional asset management processes by government standards and based on regulations and legal foundations established by the central and regional governments.
2. The quality of human resources, regulatory compliance, internal control, and communication has a positive and significant effect on the ability to manage regional assets in North Sumatra Province, which means that when the quality of human resources, regulatory compliance, internal control, and communication is improved, then the ability to manage regional assets in the Organization the Regional Apparatus (OPD) of the North Sumatra Provincial Government will increase.
3. Leadership commitment is a moderating variable that can moderate the significant relationship between communication and regional asset management capabilities. In contrast, leadership commitment as a moderating variable does not significantly moderate the influence of human resource capabilities, internal control systems, and regulatory

compliance on asset management capabilities.

LIMITATION

This research has limitations that require improvement and development for future research. Limitations of this study are:

1. This study used a questionnaire instrument in data collection, in which the respondents' answers were based on the perceptions and views of the respondents as well as the respondents' answers which were not accurate and answered carelessly to allow bias or discrepancy with the actual situation and contain an element of subjectivity.
2. This research was only conducted at the North Sumatra Provincial Government OPD, so the results cannot be generalized for regional asset management in Indonesia.

SUGGESTION

Based on the results of the research and the explanations presented above, some suggestions can be made as follows:

1. Future researchers are expected to be able to add interviews to obtain additional information in addition to using a questionnaire/questionnaire and are advised to be able to add other variables related to the ability to manage regional assets.
2. The North Sumatra Provincial Government needs to improve the quality of human resources by providing education and training for state civil servants in charge of managing regional assets, such as goods administrators and goods administration officials, so that the management of goods belonging to the North Sumatra Provincial Government can be following Government Regulation Number 28 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property and Minister of Home Affairs Regulation Number

19 of 2016 concerning Guidelines for Management of Regional Property.

3. For universities and academics, this research can become a source of reference and reference for further study. It can add to the list of repositories useful for research purposes.

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