The Effect of Competence of the Apparatus, Internal Control System and Legal Audits on State-Owned Assets Management and Information System as a Moderating

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ABSTRACT

This study aimed to examine and obtain empirical evidence regarding the effect of apparatus competence, information systems, legal audits, and internal control systems on the management of State -Owned Assets (a case study at the Technical Implementation Unit of the Regional Office of the Ministry of Law and Human Rights). Since the research was quantitative, it used multiple linier regression with SPSS version 16.0 as the method of data analysis. The sample was 36 respondents while the population was all users of the goods as Head of Subdivision of state property, administrator of state property, and assistant to the administrator of state property at the Technical Implementation Unit of the Regional Office of the Ministry of Law and Human Rights of Central Java Province. The sampling technique used total sampling technique. The result stated the competence of the apparatus. The results stated the competence of the apparatus, internal control system and legal audits had a significant effect on the management of State -Owned Assets. Meanwhile, the information system as a partial moderating to the effect of legal audit on the management of State -Owned Assets. Otherwise, it cannot either be moderating the effect of SPI on the management of State -Owned Assets and the effect of Apparatus Competence.

Keywords: *State-Owned Assets; Apparatus Competence; Information System; Legal Audit; Internal Control System*

1. INTRODUCTION

This research aimed at testing empirically the factors that affected State-Owned Asset management. State-owned asset is the economic resource under control of or owned by the government as the consequence of past event with economic and social benefits in the future expected to be obtained by the government or the society, and can be measured using monetary unit, including non-financial resource needed to provide service to the society and resource maintained on historical and cultural reasons [1]. According to Government Regulation Number 27 Year 2014, meanwhile, state-owned asset (BMN) means anything bought or acquired with state budget (APBN) or derived from other valid acquisition method and is tangible such as supply and fixed asset. As the implementation of the provisions of Article 59 paragraph (3), Article 90 paragraph (3) and Article 98 paragraph (5) di Government Regulation No. 27 Year

2014 on BMN/D Management as amended by Government Regulation Number 28 Year 2020, Minister of Home Affairs is authorized to stipulate BMN/D management policy as expressed in Regulation of the Minister of Home Affairs Number 19 Year 2016 on BMN/D Management. According to Regulation of the Minister of Home Affairs No.19 Year 2016, BMN/D management means the whole activities covering need and budget plan, procurement, use, utilization, securing and maintenance, assessment, transfer, destruction, removal, administration and fostering, supervision and control.

[2] states that the most important factor to observe the development of a company/organization is its goods or assets management, and the same also applies to government system. State-Owned Asset (BMN) or asset owned by a government institution is an integral part of state finance management and accountability.

According to [4], there are still many regions in Indonesia that receive unqualified (WTP) opinion by BPK but state/local-owned asset management activities are still the concern since many regions are still not optimal in their management, as confirmed by [4] and Salle [8], that some regions in Indonesia have their opinion from BPK declining since they are unable to perform state-owned asset management well.

The result of revaluation carried out on June 2018 followed by 66 work units of Regional Provincial Offices of the Ministry of Law and Human Rights of Central Java, where 25 work units becoming the target of BMN revaluation in 2017 and 41 work units becoming the target of BMN revaluation in 2018, shows that there were state-owned assets that were unavailable physically/lost in the Work Units of the Regional Office of the Ministry of Law and Human Rights of Central Java, Pekalongan Detention Center, Correctional Institution Class 1 Semarang, Correctional Institution for Women Semarang, Correctional Institution for Youths Plantungan, Batang Detention Center, Open Correctional Institution Nusakambang and Immigration Office Semarang. Meanwhile, the number of physically recorded state-owned assets was more than the number of administratively recorded assets found in the work unit of Correctional Institution Permisan Nusakambangan, Correctional Institution Class I Semarang, Salatiga Detention Center, Correctional Institution of Kendal, Correctional Institution for Women Semarang, Correctional Institution of Pekalongan, Detention Center of Pemalang, Bapas Purwokerto, Detention Center of Banyumas, Correctional Institution of Cilacap, Correctional Institution of for Youths Plantungan, Detention Center of Batang, Open Correctional Institution of Kendal, Correctional Institution for Narcotics Nusakambangan, and Rupbasan Purbalingga. (Ministry of Law and Human Rights, 2018). This is also supported by the Audit Report (LHP) of BPK RI Year 2018 and 2019 that there are still weaknesses found in state-owned asset management in the Environment of the Regional Provincial Office of the Ministry of Law and Human Rights of Central Java, including: (1) Correction of value record in the Regional office of Central Java of IDR571,643,205 that is a reduction of the size of land and building of State House Grade recorded in the Simak BMN application of 11,550 m2. (2) There is a finding of an asset in the form of state confiscation item warehouse (basan) that has not been inventoried by the Work Unit of BMN in Rubasan Semarang with a value of IDR731,100,000. (3) Correction of record in Detention Center of Batang with a value of IDR190,758,333, that is a Permanent Worship Building NUP 1 (complex mosque) while Special Complex Road NUP 2 becomes facilities and adds to the value of Detention Center Building Class II NUP 1. (4) Correction of error of IP at Correctional Institution of Pekalongan with a value of IDR73,681,599,000 that is an adjustment of assessment

result (fair value) of item found in Year 2017/2018 to be new assessment result in 2019 issued by KPKNL Assessment Team (5) Correction of over-revaluation of building at Detention Center of Pekalongan with a value of IDR341,806,000 and at Correctional Institution of Cilacap with a value of IDR 90,055,000 that is an adjustment of assessment value (fair value) of item in 2017/2018. (6) Correction of error in account code recording of State Land and Building Grade I to be Other Workplace Land and Building at Estate Property Bureau (BHP) of Semarang with a value of IDR16,400,081.

The presence of information system as the moderation variable because of the existence of information system can interact with the effect of apparatus competence, Internal Control System, Legal Audit on BMN management. Information system plays an important role in state-owned asset management since if it is designed and implemented well, it can guarantee effective and efficient implementation of BMN management activity [20]. Management information system can affect the effectiveness of asset management in public sector in line with the results of research conducted by [15]. This finding is also supported by [1], [2], [17], [20]. It is necessary to optimize the use of information system to build a management information system network and work process which allows the government to work in an integrated manner by simplifying access between work units. Based on the phenomena, it is interesting to study whether apparatus competence, internal control system, legal audit affect BMN/D management with moderation by information system variable.

2. LITERATURE REVIEW AND HYPOTHESIS

State-owned asset management is set forth in Government Regulation No 27 Year 2014 on state/local-owned asset management as amended by Government Regulation No 28 Year 2020 on the Amendment to Government Regulation Number 27 Year 2014 on State/Local-Owned Asset Management. BMN/D management covers need and budget plan, procurement, use, utilization, securing and maintenance, assessment, destruction, removal, administration, fostering and control of fixed asset.

BMN/D management will run well if the resources that handle it have sufficient competence and knowledge, thus apparatus competence affects BMN/D management. Regulation of the Head of the National Civil Service Agency Number 7 Year 2013 on the Guidelines on the Arrangement of Standard Managerial Competency of State Servant/State Civil Apparatus states that competence is the work characteristics and ability covering knowledge, skill and attitude aspects pursuant to official duties and functions. Meanwhile, office (position) is the position that shows a civil servant's

duties, responsibilities, authorities, and rights in a work unit of state organization. Therefore, state civil apparatus is required to keep developing their competence pursuant to their duties and position. Having high competence will improve organization performance entirely and increase the value of self-competence and/or official function. The studies conducted by [14],[10],[18] state that empirically, apparatus competence significantly, positively affects fixed asset management. [1], [2] generally confirm that asset management requires competent human resource.

H1: *Apparatus Competence significantly affects State-Owned Asset (BMN) Management*

Internal control system serves to increase the effectiveness of BMN/D management. Internal control system emphasizes on preventive measure to mitigate (accidental) mistakes and (intentional) trouble so that reporting can meet reliability value. Internal control system has significant role and function in minimizing mis presentation of accounting record with synergy between elements in internal control system, such as: creation of healthy control environment, implementation of risk assessment, implementation of control activity, implementation of information and communication system, and implementation of control monitoring activity. Therefore, the components of internal control system are control environment, risk assessment, control activity, information and communication and asset management monitoring should be built adequately. Hidayat in his research finds that the cause of fixed asset inventorying issue lies on sub-element of internal control system of order, that is control environment that is defined with low competence and role overload, information and communication element defined with lack of coordination, control activity element defined with non-performance of removal and non-implementation of BMD census. This conforms to the findings of [15]. The studies conducted by [29], [18] and [19] also state that internal control system significantly affects the effectiveness of fixed asset management.

H2: *Internal Control System significantly affects State-Owned Asset Management (BMN)*

Asset legal audit is an act of control and security of activity related to checking of asset legality from the administration process of good procurement, asset ownership right, transfer of asset title, and settlement of or solution to every asset issue, either administratively or legally. With well improved control of legal audit in a government institution/organization, asset/state-owned asset management can be carried out optimally, especially in securing, maintaining and utilizing asset/state-owned asset. The studies conducted by [16], [22], [29] provide empirical evidence that legal audit is one of the determinant factors in BMN/D management.

H3: *Legal audit significantly affects State-Owned Asset (BMN) Management*

As mandated by Law Number 1 Year 2004 on state treasury, the government administers the BMN/D management system through SIMA BMN/D. SIMA BMN/D is used to record and organize BMN/D from planning, budgeting to administration of state-owned asset. With the asset management system, it is expected that all properties/assets will be safe and well kept, organized orderly and neatly in an accurate report, trusted and worked on timely. The state-owned asset management report produced by the information system can be used for various interests, such as financial position information in a government institution/organization. The existence of information system can interact with apparatus competence in BMN management, accelerate information presentation, support internal control in BMN/D management in keeping and protecting asset, besides, information system supports supervisory and control processes effectively.

H4: *Information System Interacts with the Effect of Apparatus Competence on BMN/D Management*
H5: *Information System Interacts with the Effect of Internal Control System on BMN/D Management*
H6: *Information System Interacts with the Effect of Legal audit on BMN/D Management*
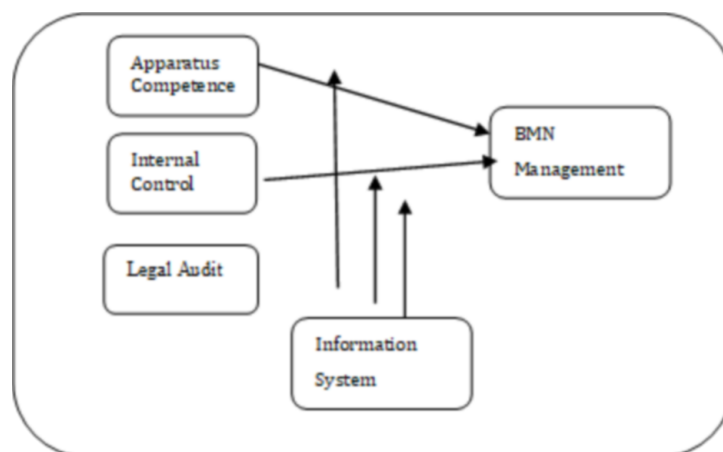
Figure 1 Research Model

3. METHOD

This is a quantitative empirical study. The research population was Civil apparatuses at UPT of Regional Provincial Office of the Ministry of Law and Human Rights of Central Java. The research samples were head of sub-division of BMN, Administrator of BMN Items and item assistant administrator in the environment of Regional Provincial Office of the Ministry of Law and Human Rights of Central Java. The samples were taken using total sampling technique, where the number of samples was the same as the population. The reason of the total samples was taken was that the population was less than 100.

The discussion on operationalization of variable and indicator used in this research was presented in the form of table for ease of understanding. The main variables used in this research were described in Table 1.

Table 1 Variable operationalization table

No.	Name	Definition	Indicator
1	Apparatus Competence (I)	Apparatus competence is the capabilities and characteristics of a Civil Servant in the form of knowledge, skill, and behavioral attitude needed to implement his/her official duties, so that he/she will implement his/her duties professionally, effectively and efficiently	Likert scale 1-5 with indicators (1) knowledge; (2) skill; (3) attitude.
2	Internal Control System (I)	Internal control system according to Government Regulation No. 60 Year 2008 that sets forth Internal Control System is an integral process in actions and activities that are performed continuously by leader and all employees to give sufficient confidence that organization's puIDRose is achieved through effective and efficient activities, financial statement reliability, state asset security and compliance with laws and regulations	Likert scale 1-5 using indicators of question about (1) control environment; (2) risk assessment; (3) control activity; (4) information and communication; (5) internal control monitoring.
3	Legal Audit (I)	Legal audit is the act to secure or control, put in order in effort to administer local-owned assets physically, administratively and through legal act.	Likert scale 1-5 using indicators (1) physical security; (2) administrative security; (3) legal act.
4	Information System (Z)	Information System is an integral process of actions and activities that are performed continuously by leader and all employees to give sufficient confidence that organization's puIDRose is achieved through effective and efficient activities, financial statement reliability, State-Owned Asset security, and compliance with laws and regulations.	Likert scale 1-5 using indicators (1) sufficient facilities and infrastructures; (2) understanding of the use of information system; (3) Screening of updated and accurate information; (4) database optimization
5	BMN Management (D)	The activities include planning of needs and budget, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, removal, administration and fostering, supervision and control.	Indicators for state-owned asset management (BMN) in this research conform to Government Regulation No.27 Year 2014

The data were collected using questionnaire with Likert scale 1-5. Validity and reliability tests were carried out for confidence in the instruments used. The test instruments used in fit model test was classic assumption test, significance test (t test) and determination coefficient test (R2), while to test the moderation variable, a Moderated Regression Analysis was used with equation model structure to form and examine the effect of moderation and the types as follows:

The first equation model was:

$BMN = \hat{\beta}0 + \beta1\hat{}KA$

$BMN = \hat{\beta}0 + \beta1\hat{}KA + \beta2\hat{}SI+e$

$BMN = \hat{\beta}0 + \beta1\hat{}KA + \beta2\hat{}SI + \beta3\hat{}KA*S1+e$

Equation Model 2

$BMN = \hat{\beta}0 + \beta1\hat{}LA$

$BMN = \hat{\beta}0 + \beta1\hat{}LA + \beta2\hat{}SI+e$

$BMN = \hat{\beta}0 + \beta1\hat{}LA + \beta2\hat{}SI + \beta3\hat{}LA*S1+e$

Equation Model 3

$BMN = \hat{\beta}0 + \beta1\hat{}SPI$

$BMN = \hat{\beta}0 + \beta1\hat{}SPI + \beta2\hat{}SI+e$

$BMN = \hat{\beta}0 + \beta1\hat{}SPI + \beta2\hat{}SI + \beta3\hat{}SPI*S1+e$

From the result, if it is found that there is pure moderation or quasi moderation, the next step was MRA (Moderated Regression Analysis) with the equation model as follows:

$BMN = \hat{\beta}0 + \beta1\hat{}KA + \beta2\hat{}SPI + \beta3\hat{}LA + \beta4\hat{}SI + \beta5\hat{}KA * SI + \beta6\hat{}SPI* SI + \beta7\hat{}_4 LA*SI+e$

Where KA (Apparatus Competence), SPI (Internal Control System), LA (Legal Audit), SI (Information System), and BMN (BMN Management)

4. RESULT AND DISCUSSION

4.1. Research Result

Based on the questionnaire data and data tabulation, the following statistical descriptive data were displayed in Table 2.

Table 2 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BMN	36	192.00	255.00	240.3333	21.38892
KA	36	54.00	75.00	69.8056	7.39042
SI	36	28.00	35.00	33.4167	2.39494
LA	36	18.00	25.00	23.5278	2.24863
SPI	36	104.00	115.00	111.1944	3.86057
Valid N (listwise)	36				

Further, the hypotheses were tested for empirical evidence and the effect of Apparatus Competence, Legal Audit, Internal Control System on BMN management was analyzed. A model feasibility test was conducted before multiple regression test, that was classical assumption test with the result that the multiple linear regression model was feasible since the data were normally distributed, there was no multicollinearity, homoscedasticity-free, and autocorrelation-free. The test

to answer hypothesis 1 through hypothesis 4 used software SPSS version 22 as in the table 3.

4.1.1. Determination Coefficient

To examine the extent of independent variable's ability to affect the dependent variable and the extent of each independent variable's contribution in the regression equation model can be observed in the table 3.

Table 3 Result from the test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.937[a]	.878	.863	7.92810

4.1.2. Statistical t test

Based on table 3 partial t test with criteria that if significance value is lower than α value 5%, then it can statistically, partially be stated that hypothesis is accepted and otherwise. Based on the table above, Apparatus Competence, Legal Audit and Internal Control System statistically, significantly, positively affect state-owned

asset management. Based on table 4.2 we can conclude that Hypotheses (H1), (H2) and (H3) are acceptable and the following multiple linear regression equation model can be arranged as follows:

BMN = -73.202+1.793 KA +0.994 SPI +2.286 LA +e

Meanwhile, the regression result from the test displayed in Table 4.

Table 4 t Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-73.202	50.241		-1.457	.155
	KA	1.793	.315	.620	5.700	.000
	LA	2.286	.963	.240	2.374	.024
	SPI	.994	.415	.179	2.397	.023

a. Dependent variable: BMN

Based on Table 4, we can state statistically that Apparatus Competence, Information System, Legal Audit and Internal Control System variables significantly, positively affect BMN management with determination coefficient value (R^2) 0.878 or 87.80%, and we can conclude that the variables contribute to and affect BMN management for 87.80% and the remainder is affected by other variables out of the model. The results of moderation variable test can be observed in the Table 5.

Based on table 5, we can state that the results in the following equation:

BMN = -158.289 + 2.617 KA + 3.261 SPI +7.741 LA + 0.018 SI*KA- 0.872^LA * SI-0.166^ SPI* SI + e

Based on the table, we can conclude that the interaction of Information System with Apparatus Competence can be statistically declared insignificant at level 5%. Before interaction, Apparatus Competence variable is significant at level 5%. Therefore, we can conclude that Information System cannot moderate Apparatus Competence in affecting BMN management. Similarly, Internal Control System variable is statistically significant on BMN management, but the existence of Information System variable as the moderation variable makes SPI insignificantly affects BMN management.

Meanwhile, the interaction of Information System variable with Legal Audit has significance level 0.005 < 0.05, thus it is statistically stated that the interaction of Information System variable with Legal Audit variable is significant at level 5%. Based on the table above, before

interaction with Information System variable, Legal Audit significantly affects BMN management, thus the existence of Information System variable is able to become quasi-moderation for Legal Audit variable.

Table 5 Moderation Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-158.289	944.643		-.168	.868
	KA	2.617	.223	.904	11.757	.000
	SPI	3.261	.727	.589	4.486	.000
	LA	7.441	.991	.782	7.509	.000
	KA*SI	.018	.014	.297	1.264	.215
	LA*SI	-.872	.289	-4.299	-3.016	.005
	SPI*SI	-.166	.156	-2.158	-1.063	.296

a. Dependent Variable: BMN

4.2. Discussion

The test result of hypothesis 1 (H1) on Apparatus Competence significantly and positively affects BMN management, which means that the higher the apparatus competence, the better the BMN management is. Based on the questionnaire, it is found that the average apparatus competence is about 4.65 from all respondents, thus we can conclude that apparatus competence, in this case the BMN administrator and management, has good knowledge, good ability in BMN management, including good attitude in BMN management since most of BMN administrators are aware of regulations and sanctions and understand that BMN is state-owned asset that need to be treated in accordance with prevailing regulation, and they are aware that in case any BMN is lost, it will cause TGR (Demand for Compensation) and they are aware that this is their responsibility.

Hypothesis 2 (H2) is accepted and it is declared that SPI significantly, positively affects BMN management, the better the SPI in the environment of Regional Provincial Office of the Ministry of Law and Human Rights of Central Java, the better the BMN management is. This can be explained based on the response to questionnaire that SPI at the Regional Provincial Office of the Ministry of Law and Human Rights of Central Java is declared good and supporting BMN management. The reason it that the institution has SOP, standard and assessment as well as strict and applicable punishment to control any risk which may arise in BMN management. Control activities are carried out regularly and strictly. The monitoring and supervisory roles are carried out strictly by the authority, thus it is stated that the internal control is generally applicable very well and supporting BMN management.

Hypothesis 3 (H3) is also accepted. This means that Legal Audit significantly, positively affects BMN

management in the environment of Regional Provincial Office of the Ministry of Law and Human Rights of Central Java. This can be explained that the better and more orderly the legal audit, the better the BMN management is. The questionnaire result explains that BMN administrators and management have complied with and understood regulations related to BMN management, thus they have noted and administered BMN in their work unit environment well, have orderly administration, and inventorying and labelling of BMN are carried out orderly in accordance with Circular Letter Number SEK.PL.03.03-134 on the BMN Security and maintenance in the Environment of the Ministry of Law and Human Rights. The understanding of the existence of Demand for Compensation (TGR) by all BMN administrators and management drives administratively cautious and orderly behaviour and state assets are stored well by BMN administrators and management in work unit environment.

Hypothesis 4 (H4) that Information System interacts with the effect of Apparatus Competence on BMN/D Management is not accepted/rejected. The presence of information system cannot interact with the effect of Apparatus Competence on BMN management because of the good awareness of BMN administrators and management in work unit environment in using the State-Owned Asset Management Information System (SIMAN) and all activities have been implemented under full awareness of BMN administrators, thus the information system cannot strengthen or weaken apparatus competence in BMN management, but serves as a medium used in BMN management.

Hypothesis 5 (H5) that Information System interacts with the effect of Internal Control System on BMN Management is not accepted/rejected. This can be explained that the presence of Information System is unable to affect the relationship between SPI and BMN management since in work unit environment, especially

BMN administrators and management, has implemented SPI well, thus the presence of information system cannot strengthen or weaken the relationship of SPI variable with BMN management since SPI has become the culture and commitment of BMN administrators and management in the work unit environment of the ministry of law and human rights.

Hypothesis 6 (H6) that Information System interacts with the effect of Legal audit on BMN/D Management is accepted. This can be explained that information system can strengthen Legal Audit variable in affecting BMN management since the administrative order implemented in work unit will use information system more even if manual recording is carried out by asset administrators or management through Asset Inventory Card. The awareness of asset administrators and management in carrying out administrative order is greatly driven by the understanding of regulation and knowledge that even if assets are physically available in work unit environment, but they belong to the state, thus they must be kept, secured and inventoried well.

5. CONCLUSION

From the research results, we can conclude that apparatus competence, internal control system and legal audit significantly affect BMN management. The existence of Information system as the moderation variable, meanwhile, cannot moderate the effect of apparatus competence on BMN management. Similarly, SPI variable cannot be moderated by information system in affecting BMN management, but Information System variable can become quasi-moderation for the effect of legal audit on BMN management.

This research gives an empirical explanation elated to the effect of apparatus competence, Internal Control System and Legal Audit and information system as the moderation variable on BMN management, especially in the environment of the Regional Provincial Office of the Ministry of Law and Human Rights of Central Java, but in this research, the researcher still has limitations as follows:

a. The research used the objects in the regional office of the ministry of law and human rights of central java; thus, the results of this research can be different in other work unit or environment.

b. This research used primary data from questionnaire. Further research can use secondary data on BMN management, such as the accountability of BMN/D reporting so as to add knowledge and understanding of the asset management in the governmental environment, central or regional.

c. Further research can also be developed for local government, so that asset management in local government environment can be examined.

6. SUGGESTION

Further researchers are expected to develop other independent variables (other than apparatus competence, information system, legal audit, and internal control system) that affect state-owned asset management. This way, the understanding of state-owned asset management as well as the affecting factors can be studied completely, such as Asset Optimization, Organizational Structure, Compensation, Leader's Commitment, and Compliance with Regulation variables.

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