THE EFFECT OF ASSET PROCUREMENT PLANNING, REGULATION, ASSET INVENTORY, INFORMATION SYSTEMS AND HUMAN RESOURCES COMPETENCE ON FIXED ASSETS OPTIMIZATION

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Abstract

This study examines the influence of asset procurement planning, regulations, asset inventory, information systems and human resource competence on the optimization of fixed assets (studies on asset administration at the Financial Services Authority). The research population is the employees of the Financial Services Authority. Determining the number of samples can be done by means of statistical calculations, namely by using the Slovin formula. This formula is used to determine the sample size of a known population, namely 3,134 Financial Services Authority employees. Furthermore, to perform data analysis, multiple linear regression through the use of SPSS software as a tool is used in this study. The results showed that (H1) was accepted with a significance value of 0.000 which is less than 0.050, needs planning and asset valuation had a positive and significant effect on asset optimization. (H2) is accepted with a significance value of 0.024 which is less than 0.050. An important aspect of asset optimization is the regulatory aspect. (H3) is accepted with a significance value of 0.000, which is less than 0.050. Asset inventory and legal audit have a positive and significant impact on the optimization of fixed assets. (H4) is accepted with a significance value of 0.000 which is less than 0.050, the management information system assists the process of managing finances and assets and reduces the risk of fraud from certain individuals. (H5) is accepted with a significance value of 0.003 which is less than 0.050, fixed asset management is weak human resource competence and lack of responsibility from related parties in managing fixed assets. So that competent human resources are needed in asset management.
INTRODUCTION

Fixed Asset Management is an accounting process that seeks to track fixed assets for financial accounting purposes, maintenance at regular intervals/periodic inspections to determine their utilization and prevention of theft of fixed assets. Private organizations or government agencies certainly have assets that need to be managed efficiently and effectively for the utilization of assets. Therefore, the role of asset management in the organization is needed, a process that must involve all managers in the company to ensure that decisions are properly implemented throughout the organization (Siregar, 2004).

Assets are things that can be used or owned by a company, institution or person and have economic, commercial or exchange value in the form of goods (Siregar, 2004). Among other legal acquisitions, state property includes fixed assets and movable assets, excluding special funds and non-departmental funds, which are owned or controlled by government agencies other than ministries, one of which is the Financial Services Authority (OJK). This means that assets owned by OJK are an important part of state finances, accountability for the management of these assets is an important part of financial accountability so that OJK is responsible for managing these assets effectively, because they can have an impact on the state's financial position.

According to the Regulation of the Board of Commissioners of the Financial Services Authority number 4/PDK.01/2019 concerning Amendments to the Regulation of the Board of Commissioners of the Financial Services Authority Number 9/PDK.02/2017 concerning Guidelines for the Management of Goods Owned by the Financial Services Authority and Other Party's Property at the Financial Services Authority (2019), the scope of goods management starts from: (1) Needs and budget planning, (2) Procurement, (3) Allocation and Use, (4) Implementation, (5) Safeguard, maintenance, capacity building and insurance, (6) transfer, (7) destruction, (8) deletion, (9) administration, and/or (10) control and supervision.

According to generally accepted accounting principles in the form of government accounting standards (SAP, 2010), fixed assets are known as long-term physical assets that are used by companies or the general public. Wealth planning can be integrated into the strategic planning section to identify the ongoing impact of company decisions on assets and create effective responses to determine the assets needed. This approach can help companies make decisions that will positively impact their wealth in the long run. In terms of asset management and the number of assets needed in an organization, of course, it must be adjusted to the number of human resources it has. The following shows the number of OJK employees

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Employees</th>
<th>Headquarters</th>
<th>Regional Office &amp; OJK Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>282</td>
<td>282</td>
<td>0</td>
</tr>
<tr>
<td>2014</td>
<td>472</td>
<td>391</td>
<td>81</td>
</tr>
<tr>
<td>2015</td>
<td>800</td>
<td>689</td>
<td>111</td>
</tr>
<tr>
<td>2016</td>
<td>1121</td>
<td>872</td>
<td>249</td>
</tr>
<tr>
<td>2017</td>
<td>1644</td>
<td>1225</td>
<td>419</td>
</tr>
<tr>
<td>2018</td>
<td>2112</td>
<td>1524</td>
<td>588</td>
</tr>
</tbody>
</table>
Table 1 above shows the development of the number of OJK employees from 2013 to 2021. This shows that the number of assets needed to support OJK's operational activities is increasing every year. Adequate and professionally managed facilities and infrastructure are indispensable in the framework of carrying out efficient, effective and accountable supervision of financial service institutions, in the form of OJK Property. Management of OJK Property becomes a continuous logistics cycle. In relation to state finances, the implementation of a series of bookkeeping of OJK Property must be able to realize an orderly administration of assets that is effective, efficient, accountable and optimal, so that it can properly and correctly reflect the financial status of OJK.

Then in the implementation of goods management or asset management at OJK has experienced developments influenced by various factors, especially due to the large number of assets contained within OJK, both assets owned by OJK through purchases with OJK budget from APBN, levies or other mechanisms used by OJK through lending and leasing owned by other parties or through agreements with government agencies.

The management of fixed assets at OJK experiences problems and conditions that need special attention, especially with repeated findings in the audit of the Supreme Audit Agency of the Republic of Indonesia on OJK's financial reports. According to the Audit Board Examination Report on the OJK Financial Report for the period 2013 to 2021, one of the recurring findings relates to the inadequate management of OJK's fixed assets. This is reflected in the form of fixed asset management problems, including:

a) There is a double recording specifically for OJK Property in the form of State Property (BMN) at OJK, namely recording on SIMAK-BMN and recording on SIAUTO so that it does not show the true value of BMN assets at OJK. OJK in 2020 deactivates BMN OJK assets on SIAUTO and only records them on SIMAK-BMN so that the value of BMN assets is reflected by actual recording at the Directorate General of Budget of the Ministry of Finance.

b) OJK did not register land certificates owned by OJK at the time the land purchase was made, so all land certificates were still in the form of certificates of ownership rights (SHM) or certificates of building use rights (SHGB) with the name of the owner listed being the previous owner. So that in 2019 a land certificate application will begin to be submitted to the ATRBPN at the land location for legal security of fixed assets in the form of land.

c) OJK has not insured its buildings, equipment and machinery, so that it is not in line with the insurance provisions for goods owned by OJK.

d) OJK has not recorded the additional costs attributable to the purchase of land and buildings as the acquisition price of land and buildings.

e) OJK has not carried out physical write-offs of assets that have been dismantled.

f) OJK has not written off any lost state property including the compensation process.

gh) OJK has not provided specific and complete information on assets according to current conditions.

h) Planning for the procurement of interior arrangement and workspace furniture in the office building was inadequate so that the work could not be completed.
i) There is a potential for overpriced fixed assets and intangible assets resulting from the procurement process in the form of goods and services that are not carried out in accordance with the provisions.

j) Several office building rental procurements did not comply with the provisions for the procurement of goods and services at the OJK.

k) The location and condition of assets are not available in the asset management information system application because OJK has not carried out an inventory of assets in all offices owned by OJK so that the accuracy of asset values does not reflect their true value.

In addition to the problems mentioned above, there are also fixed asset management issues that still require special attention, including:

a) Implementation of the construction of a new office building on land purchased by OJK using new furniture (equipment and machinery) and not using assets in the current office, so the potential for assets not to be used is very high which requires handling and storage for follow-up processes. So that in 2022 the optimization of fixed assets that are not used by work units begins, by transferring, using and writing off fixed assets.

b) There has not been any follow-up on the asset inventory carried out in several administrative work units, so that the storage of damaged assets, OJK's property, asset write-offs is still on the queue list for follow-up.

c) The provisions and guidelines for implementing asset management have not been updated in accordance with input from asset administrators who have experienced problems and resolved them through leadership policies.

d) There is no Policy Regarding the Valuation and Recording of Fixed Assets Obtained Through the Design and Build Mechanism.

Structuring the authority structure for the management and use of assets carried out by the OJK, including in the form of governance in the implementation of the management of OJK's property. The goal is to develop an effective coordination system to deal with problems that arise in asset management in order to improve asset stability. In addition to the authority and structure that must be managed efficiently and effectively, asset management must be carried out administratively so that filing files do not overlap and the recorded data and asset values are truly valid and accountable. Asset management is carried out through management functions such as planning, organizing, implementing, administering and supervising.

In the research by Dwi Ratmono et al. (2018) showed that the two determining factors for the level of optimization of fixed assets are needs planning and inventory. Then Pamphylia Ferdinanda et al. (2014) found inventories, legal audits and revaluations had a positive impact on optimizing the management and use of fixed assets. According to Agustina Ester Antoh's study (2017), asset inventory and revaluation have a negative impact on asset optimization. Siregar (2004) argues that asset optimization is a type of asset management workflow that has the aim of maximizing physical capacity, value/volume, legal and financial. This point of view shows the importance of adequate human resource competence in the role of asset managers in achieving good asset management by prioritizing administrative and physical order, accompanied by dynamic regulations and information systems. Research by Hidayati (2016), Nasution E. et al. (2015), Ristiasiri (2014), and Jusmin (2013) support the condition of efforts to realize good asset management, that asset inventory is an important activity and has a positive effect on asset management. However, Ayomi's
research (2014) does not support this condition because it shows a negative effect on the optimization of fixed assets. Meanwhile, Sulistiawati (2016) found that information systems are an important tool for facilitating commodity administration and providing information that can be trusted and easily obtained by the parties involved. and Jusmin (2013) support the condition of efforts to realize good asset management, that asset inventory is an important activity and has a positive effect on asset management. However, Ayomi's research (2014) does not support this condition because it shows a negative effect on the optimization of fixed assets. Meanwhile, Sulistiawati (2016) found that information systems are an important tool for facilitating commodity administration and providing information that can be trusted and easily obtained by the parties involved. and Jusmin (2013) support the condition of efforts to realize good asset management, that asset inventory is an important activity and has a positive effect on asset management. However, Ayomi's research (2014) does not support this condition because it shows a negative effect on the optimization of fixed assets. Meanwhile, Sulistiawati (2016) found that information systems are an important tool for facilitating commodity administration and providing information that can be trusted and easily obtained by the parties involved. 

The author tries to find out and analyze the influence of asset procurement planning, asset inventory, information systems, and human resource competence on the optimization of fixed assets (Studies on Asset Management at the Financial Services Authority), based on references to previous similar studies in table 2.

<table>
<thead>
<tr>
<th>Study</th>
<th>Researcher/Title</th>
<th>Findings</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect of Asset Procurement Planning on Fixed Asset Optimization</td>
<td>Sriastiti NLP, Puspa Ningsih NLA and Yasa PNS (2020)- The Influence of Asset Management Towards Optimization of State Assets In Working Units In The Denpasar High Court Region</td>
<td>Needs planning and asset valuation have a positive and significant effect on asset optimization.</td>
<td>Significant</td>
</tr>
<tr>
<td>Effect of Regulation on Fixed Assets Optimization</td>
<td>Anartany, SM, Suseno DA (2018) - Regional Idle Asset Optimization Strategy for Central Java Province</td>
<td>An important aspect of asset optimization is the regulatory aspect. The regulation aims that in managing regional assets, goods users have a clear basis so that they are not careless in managing goods.</td>
<td>Significant</td>
</tr>
<tr>
<td>Effect of Asset Inventory on Fixed Asset Optimization</td>
<td>Ardiani, S (2020) - The Influence of Asset Management on Optimizing the Utilization of Fixed Assets of the Palembang City Government.</td>
<td>Asset inventory and legal audit have a positive impact on the optimization of fixed assets</td>
<td>Significant</td>
</tr>
</tbody>
</table>
The current research is different from previous research because it includes the variables of asset procurement planning, regulations, and HR competencies. In addition, the object under study distinguishes this research from previous studies. Fixed asset optimization variable in OJK Asset Administration as the dependent variable in this study. The independent variables of this study are asset procurement planning, regulations, asset inventory, information systems, and human resource competencies.

**METHOD**

**Data Type**

In this quantitative study, researchers used primary data. The main data used was obtained through a Google Forms questionnaire which was filled out online by respondents (OJK employees).

**Population & Sample**

The population is a collection of data in the form of people, events, objects, and so on, which are the objects of study and inference (Sugiyono, 2004). The subjects of this survey are employees of the Financial Services Authority and the sample is a sample or part that is considered representative of the entire population. The Slovin formula is used in determining the sample. This formula is used to determine the sample size of a known population, namely 3,134 Financial Services Authority employees.

For the level of precision specified in the determination of the sample is 5%. Slovin formula:

\[ n = \frac{N}{1 + (Ne^2)} \]

Where:
- \( n \) = sample size
- \( N \) = population size
- \( e \) = Allowance for inaccuracy due to tolerable sampling error, then squared.

Based on the Slovin Formula, the magnitude of the withdrawal of the number of research samples is:

\[ n = \frac{N}{1 + (3134 \times 0.05)} \]
\[ n = \frac{3134}{1 + (3134 \times 0.0025)} \]
The Effect of Asset Procurement Planning, Regulation, Asset Inventory, Information Systems And Human Resources Competence on Fixed Assets Optimization

\[ n = \frac{3134}{1+7.8} \]
\[ n = 3134 / 8.8 \]
\[ n = 356.13 \text{ rounded up to } 356 \]

So the sample size in this study is 356 Financial Services Authority employees who will be the respondents.

**Research variable**

The independent variables used in this study are asset procurement planning, regulation, asset inventory, information systems and human resource competencies and fixed asset optimization are the dependent variables in this study.

**Analysis Techniques**

Data analysis techniques in this study used multiple regression with the help of SPSS 24. According to Ghozali (2011), regression analysis can be used to measure the strength of the correlation between two or more variables, as well as to identify the relationship between the dependent variable and the independent variable. Multiple regression analysis is a useful tool for understanding how different independent variables can affect the dependent variable.

The multiple linear regression equation model formula used by researchers is:

\[ OA = \alpha + \beta_1 Ppa + \beta_2 Re + \beta_3 Ia + \beta_4 Si + \beta_5 Ksdm + e \]

Where:

\( OA \) : Asset Optimization
\( \alpha \) : Constant
\( \beta_1, \beta_2, \beta_3, \beta_4, \beta_5 \) : Regression Coefficient
\( Ppa \) : Asset Procurement Planning
\( Re \) : Regulation
\( He \) : Asset Inventory
\( Si \) : Information Systems
\( Ksdm \) : Competency of Human Resources
\( e \) : Error

**RESULTS AND DISCUSSION**

**Classic assumption test**

**Normality test**

The normality test aims to determine whether the confounding or residual variable regression model has a normal distribution. The normality test of data, among other things, can be done by comparing the probability of the Kolmogorov-Smirnov value of 0.05 (5%). There are 2 ways to detect whether the residuals are normally distributed or not, namely by graphical analysis and statistical analysis, namely:

**Graph Analysis**

Normality test using p-plot analysis, normally distributed data is indicated by the distribution of data points around the diagonal line (Ghozali, 2007). Following are the results of the graphical analysis that has been carried out:
**Statistic analysis**

The KS test is carried out with the following test criteria:

a. If the significance value is > 0.05, the residual data is normally distributed.

b. If the significance value is <0.05, the residual data is not normally distributed

**Table 3**

<table>
<thead>
<tr>
<th>Kolmogorov-Smirnov Non-Parametric Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-Sample Kolmogorov-Smirnov Test</td>
</tr>
<tr>
<td>Unstandardized Residuals</td>
</tr>
<tr>
<td>N</td>
</tr>
<tr>
<td>Normal Parameters, b</td>
</tr>
<tr>
<td>Means</td>
</tr>
<tr>
<td>std. Deviation</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
</tr>
<tr>
<td>absolute</td>
</tr>
<tr>
<td>Positive</td>
</tr>
<tr>
<td>Negative</td>
</tr>
<tr>
<td>Exact Sig. (2-tailed)</td>
</tr>
</tbody>
</table>

Source: SPSS Data Processing v.26 (2023)

The results of the KS test shown in table 3 show a significance value of 0.182 which means greater than 0.05. So it can be concluded that the residual data is normally distributed.

**Multicollinearity Test**

Multicollinearity is a symptom that occurs in the sample, on one of the assumptions of multiple linear regression is that there is no significant correlation between the independent variables (Umar, Husein, 2003). This classic assumption deviation is due to the multicollinearity in the resulting regression model. This means that the independent variables contained in the model have a perfect or near perfect relationship. The way to test for the absence of multicollinearity is seen in the Tolerance Value or Variance Inflation Factor.

**Table 4**

<table>
<thead>
<tr>
<th>Multicollinearity Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficientsa</td>
</tr>
<tr>
<td>Variable</td>
</tr>
<tr>
<td>1 Asset Procurement Planning</td>
</tr>
</tbody>
</table>

Source: SPSS Data Processing v.26 (2023)
Based on the output of table 4 the tolerance value for asset procurement planning is 0.580, regulation amounted to 0.480 asset inventory of 0.466, the information system amounted to 0.551 and human resource competence of 0.521. The tolerance shown is greater than 0.10 and the VIF value of the asset procurement plan is 1.723, Regulation of 2.082, asset inventory of 2.146, the information system amounted to 1.916, and HR Competence of 1.919 on optimizing fixed assets, shows that all the independent variables in this study are smaller than 10, which means there is no correlation between the independent variables. Thus it can be concluded that there are no symptoms of multicollinearity between the independent variables in the regression model.

**Heteroscedasticity Test**

The heteroscedasticity test is principally used to test whether a group has the same variance among members of that group. If the variances are not the same, heteroscedasticity is said to occur. If the probability of the correlation results is smaller or equal to the expected significance level (0.05), then heteroscedasticity occurs.

![Scatter-Plot](Source: SPSS Data Processing v.26 (2023))

Based on the Heteroscedasticity Test graph, it can be seen that the dots spread randomly, do not form a clear pattern, and are spread both above and below the number 0 on the Y axis. So the proposed regression model can be continued for analysis because the classical assumption that includes it does not occur heteroscedasticity. This means that there is no heteroscedasticity in the regression model so that the regression model is feasible to use.

**Regression Analysis and Hypothesis Testing**

**Multiple Linear Regression Analysis**

The results of multiple regression analysis are presented below.

| Source: SPSS Data Processing v.26 (2023) |
|---|---|
| Regulation | .480 | 2082 |
| Asset Inventory | .466 | 2.146 |
| Information Systems | .551 | 1.816 |
| HR Competence | .521 | 1.919 |

**Table 5**

<table>
<thead>
<tr>
<th>Regression Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficientsa</td>
</tr>
</tbody>
</table>
Variable | Unstandardized Coefficients | Standardized Coefficients
---|---|---
| | B | std. Error | Betas |
(Constant) | 3010 | 1,049 | |
Asset Procurement Planning | .186 | .034 | .275 |
Regulation | -.085 | 0.038 | -.125 |
Asset Inventory | .226 | 0.038 | .335 |
Information Systems | .108 | 0.029 | .189 |
HR Competence | .096 | 0.032 | .159 |

a. Dependent Variable: Fixed Asset Optimization
Source: SPSS Data Processing v.26 (2023)

Based on table 5 it can be seen that the multiple linear regression equation in this study is as follows:

\[ OA = 3.010 + 0.186Ppa + 0.085 Re + 0.226 Ia + 0.108 Si + 0.096 Kdm + e \]

a) The constant coefficient is 3.010. Stating that if the variables are Asset Procurement Planning (X1=0), Regulation (X2=0), Asset Inventory (X3=0), Information Systems (X4=0), and Human Resource Competence (X5=0), then Fixed Asset Optimization is equal to 3.010.

b) Regression coefficient β1 is the planning of asset procurement. Has a regression coefficient in a positive direction of 0.186. The coefficient is positive, meaning that there is a unidirectional relationship between asset procurement planning and fixed asset optimization.

c) Regression coefficient β2 is regulation. Has a regression coefficient in a negative direction of -0.085. The coefficient is negative, meaning that there is an opposite relationship between regulation and fixed asset optimization.

d) Regression coefficient β3 is an inventory of assets. Has a regression coefficient in a positive direction of 0.226. The coefficient is positive, meaning that there is a unidirectional relationship between asset inventory and fixed asset optimization.

e) Regression coefficient β4 is the information system. Has a regression coefficient in a positive direction of 0.108. The coefficient is positive, meaning that there is a unidirectional relationship between the information system and the optimization of fixed assets.

f) Regression coefficient β5 is the competence of human resources. Has a regression coefficient in a positive direction of 0.096. The coefficient is positive, meaning that there is a unidirectional relationship between the competence of human resources and the optimization of fixed assets.

**T test**

The t test is useful for seeing how different things affect certain things (how different variables impact the dependent variable). The decision is based on the significance level, namely t-count > t table and Sig. < 0.050.

<table>
<thead>
<tr>
<th>Model</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asset Procurement Planning</td>
<td>5.499</td>
<td>.000</td>
</tr>
<tr>
<td>Regulation</td>
<td>-2.266</td>
<td>.024</td>
</tr>
<tr>
<td>Asset Inventory</td>
<td>6.001</td>
<td>.000</td>
</tr>
</tbody>
</table>
a. In table 6 it is known that in planning for asset procurement t count 5.499 > t table 1.966 with a Sig value 0.000 <0.050, which means that there is a significant influence between asset procurement planning and fixed asset optimization.

b) In the regulation t count -2.266 < t table -1.966 with a value of Sig. 0.024 <0.050, it can be stated that there is a significant influence between regulations on the optimization of fixed assets.

c) In asset inventory, t count is 6.001 > t table is 1.966 with a value of Sig. 0.000 <0.050, it can be stated that there is a significant influence between asset inventory on fixed asset optimization.

d) In the information system t count 3.679 > t table 1.966 with a value of Sig. 0.000 <0.050, it can be stated that there is a significant influence between information systems on the optimization of fixed assets.

e) In the human resource competency t count 3.008 > t table 1.966 with a Sig. 0.003 <0.050, it can be stated that there is a significant influence between human resource competencies on the optimization of fixed assets.

F test

The F test measures how important the correlation between variables affects the dependent variable together or not. A variable is considered influential if f count is greater than f table. If f count is less than f table, then the variable is not considered influential. And if the value of Sig. less than 0.050 then it has a significant effect.

Based on table 7 above, the f count is 67.344, then this value is compared with the f table value with a significance level of 5% and the f count is greater than the f table (67.344 > 2.239) with a Sig. of 0.000. From these results it is known that overall/simultaneously all independent variables (x) have a significant effect on the dependent variable (y).

Determination Coefficient Test

In table 4.10 (model summary) this shows that the value of Adj. R Square is 0.490 or 49%. This means that the independent variables, namely asset procurement planning, regulations, asset inventory, information systems and human resource competence, are able to explain the dependent variable, namely the optimization of
fixed assets by 49% and the remaining 51% (100% - 49%) is determined or explained by variables others that are not included in this regression analysis or research. Because R Square ranges from 0 to 1, with a note that the larger the R Square number, the stronger the variable.

**Discussion**

**The Effect of Asset Procurement Planning Variables on Fixed Asset Optimization**

Based on the results of statistical analysis in this study, it was found that the first hypothesis (H1) was accepted with a significance value of 0.000, which is less than 0.050, so that the hypothesis that has been formulated is in accordance with the results of the study that (H1) is accepted. This is supported by research by Sriastiti NLP, et al. (2020) that needs planning and asset valuation have a positive and significant effect on asset optimization.

**Effect of Regulatory Variables on Fixed Asset Optimization**

Based on the results of statistical analysis in this study, it was found that the first hypothesis (H2) was accepted with a significance value of 0.024, which is less than 0.050, so that the hypothesis that has been formulated is in accordance with the results of the study that (H2) is accepted. This is supported by research by Anartany, SM (2018) that an important aspect of optimizing assets is the regulatory aspect. The regulation aims that in managing regional assets, goods users have a clear basis so that they are not careless in managing goods.

**Effect of Asset Inventory Variables on Fixed Asset Optimization**

Based on the results of statistical analysis in this study, it was found that the first hypothesis (H3) was accepted with a significance value of 0.000, which is less than 0.050, so that the hypothesis that has been formulated is in accordance with the results of the study that (H3) is accepted. This is supported by the research of Ardiani, S (2020) that Asset inventory and legal audit have a positive and significant impact on the optimization of fixed assets.

**Effect of Information System Variables on Fixed Asset Optimization**

Based on the results of statistical analysis in this study, it was found that the first hypothesis (H4) was accepted with a significance value of 0.000, which is less than 0.050, so that the hypothesis that has been formulated is in accordance with the results of the study that (H4) is accepted. This is supported by research by Chodariyanti, L. (2019) that the existence of a management information system helps the process of managing finances and assets and reduces the risk of fraud from certain individuals.

**The Effect of Human Resource Competency Variables on Fixed Assets Optimization**

Based on the results of statistical analysis in this study, it was found that the first hypothesis (H5) was accepted with a significance value of 0.003, which is less than 0.050, so that the hypothesis that has been formulated is in accordance with the results of the study that (H5) is accepted. This is supported by research by Ricardo (2017) that one of the main problems in managing fixed assets is weak human resource competence and a lack of responsibility from related parties in managing fixed assets. So that competent human resources are needed in asset management.
CONCLUSION

These results can be explained as follows:

a. The variables of asset procurement planning, regulations, asset inventory, information systems and human resource competencies have a significant influence on the optimization of fixed assets. The variables that have the greatest influence on the optimization of fixed assets include the variables of asset procurement planning, asset inventory and information systems.

b. The amount of influence given by the five variables (asset procurement planning, regulation, asset inventory, information system and human resource competency) is as big as 49% of fixed asset optimization, and the remainder is equal to 51% influenced by other variables not examined in this study.

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