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The Influence of Human Resource Competency and Government Internal Control System on the Quality of Regional Asset Management with Organizational Commitment as a Moderating Variable (Survey on Regional Work Units of West Java Province)

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Abstract: The purpose of this study is to investigate the influence of human resource competency and the government's internal control system on regional asset management quality within the West Java Provincial Government. The context of this research is based on the Report on the Examination Results of the Internal Control System and Compliance of the West Java Provincial Government for 2023, which states that the fixed asset management within the West Java Provincial Government is still inadequate due to over and under-recording of fixed asset values. This research uses a sample of 76 respondents taken from all Regional Work Units within the West Java Provincial Government. The testing was conducted using the SEM PLS method with the assistance of the SmartPLS 4 application. The study reveals that the quality of local asset management is significantly and favorably impacted by the internal control system and competency of human resources partially. However, the findings revealed that organizational commitment did not moderate the relationship between the quality of local asset management and either the government's internal control system or human resource competency.

Keywords: Human Resource Competence, Government Internal Control System, Quality of Regional Asset Management, Organizational Commitment.

INTRODUCTION

The 2023 report issued by the Audit Board of the Republic of Indonesia (BPK RI) concerning the evaluation of the internal control system and adherence to laws and regulations within the West Java Provincial Government, it was revealed that the management of fixed assets within the West Java Provincial Government is still inadequate. This is because there are fixed assets of land that have not been traced to Inventory Card (KIB) A for 433 land certificates. Then, there are also fixed assets in the form of buildings and machinery equipment that have not yet been recorded at Rp110.7 billion because they have not been fully validated. As a result of these conditions, there is potential for understatement of the value of fixed assets.

On the other hand, there is also potential for overstatement of fixed assets because fixed assets such as equipment and machinery worth 65.02 billion were not found, making their fairness unreliable. Then, there are also fixed assets in the form of buildings and structures amounting to 211.8 billion that were not found and data duplication occurred.

Based on interviews with the Asset Management Team of the West Java Provincial Financial and Asset Management Agency (BPKAD), several issues were found that reflect the internal control system for asset management is not yet optimal. One of the reasons for the understatement of fixed assets is the policy of changing the status of district road sections to provincial roads and the transfer of authority from district/city governments to provincial governments, which has not been accompanied by an asset handover process. Additionally, buildings constructed by other parties were also found, but they have not yet been officially handed over to the Provincial Government. As a result of this condition, fixed assets that have been physically utilized in the performance of provincial government tasks and functions have not been recorded in the Regional Property List. This indicates non-compliance with Government Accounting Standard No. 07 on Fixed Asset Accounting, which states that valid evidence of ownership or control transfer will increase the reliability of asset recognition. Therefore, valid evidence is needed in asset recording (Windhuaji & Rahmah, 2025). On the other hand, there are causes for overstating fixed assets. These causes include recording assets that are physically not found or are no longer controlled. Examples of such assets include those that have been severely damaged, those that have been sold, or those that have been donated to third parties. Nevertheless, the list of regional property still includes these items. There is a chance that financial statements will be presented unfairly because of this situation. In the meanwhile, the internal control system is crucial. This system improves the government's capacity to react, take responsibility, and defend its actions (Priyanto & Vidiyastutik, 2022). Internal control is also a system of policies and procedures designed to protect the unit's assets and various other assets owned and utilized by the organization (Dewi et al., 2019).

According to (Fahlepi et al., 2025), asset management’s effectiveness is significantly influenced by the competency of the human resources involved in the management cycle, besides having an internal control mechanism in place. Competent and professional human resources are a key factor in ensuring effective, transparent, and accountable management of regional assets. Furthermore, Awaludin et al. (2018) emphasize that successful asset management also depends on synergy among stakeholders, the availability of adequate resources and relevant skills, and the level of employe understanding and attention to the importance of optimal asset management.

Out of the 38 Regional Apparatus within the West Java Provincial Government, there are 35 user goods managers and 262 assistant goods managers. With total fixed asset value reaching Rp28.69 trillion as of December 31, 2023, the number of human resources handling asset management is still not proportionate to the complexity and value of the assets being managed. This inequality has the potential to create various risks, such as sub-optimal asset utilization, errors in recording and reporting, and an increased likelihood of asset loss or damage.

On the other hand, there is another factor that also determines the success of internal government control and human resource competency in improving asset management quality, namely organizational commitment. Commitment is a condition where individuals make an agreement, either with themselves or with others, which is reflected in their actions or behavior, whether voluntarily or due to demands (Romli & Hendaris, 2019). Individual motivation to take action in supporting organizational success, aligned with its goals, is called organizational commitment (Rebecca, 2015). Organizational commitment refers to the extent to which individuals within an organization, particularly leaders and asset managers, demonstrate determination, care, and loyalty toward achieving organizational goals, including in asset management (Raharjo et al., 2023). A high level of employe commitment also increases the

organization's likelihood of remaining compliant with applicable legal regulations and ethical standards (Drilia, 2025). This commitment becomes a critical component that can increase or decrease the connection between asset management quality, government internal control, and human resource competencies.

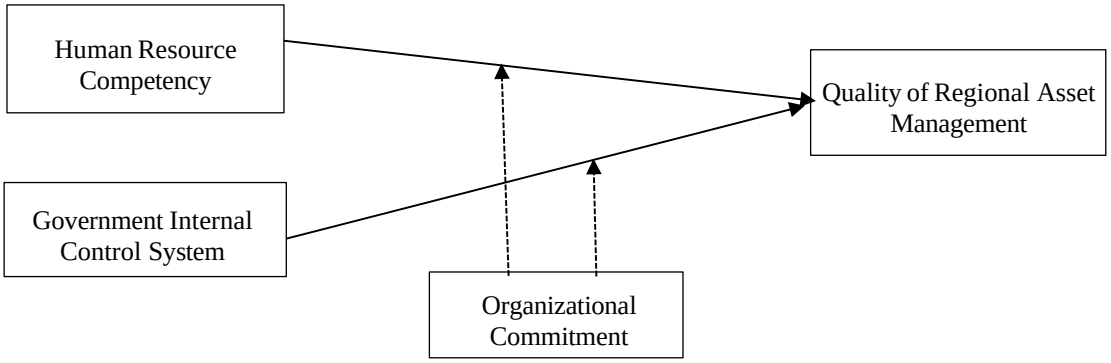
Several prior research looked at the impact of competency in human resources and internal government control systems to asset management performance. Lestari et al. (2020) and Astini (2018) found that competency in human resource brings a good and significant impact on asset management optimization. Manalu & Yudianto (2024) found that human resource competency had no positive or substantial impact on the efficiency in managing regional asset. According to the findings of Manalu & Yudianto (2024) research, the internal control system has a favorable and significant impact on the effectiveness of regional asset management. In contrast, Agustina (2015) discovered that regional asset management was unaffected by the internal control system.

These investigations had various results, indicating that they are not yet consistent. Some claim there is a positive and considerable influence, while others claim it is minor or even bad, depending on the circumstances of the location or agency under investigation. However, just a few studies have employed organizational commitment as a moderating variable, allowing potential for scientific investigation into whether this variable can strengthen or diminish the independent variable's influence on asset management quality. According to the above description, there is a research gap that needs to be filled through this study, namely the inconsistency of findings regarding the impact of human resource competence and government internal control systems on asset management quality, as well as a lack of research that incorporates organizational commitment acting as a moderator in the analytical structure. The goal of this study is to look at how human resource competency and government internal control mechanisms affect the quality of regional asset management, with organizational commitment serving as a moderating variable.

METHODS

This research was undertaken at the Government of West Java Province, with participants from all 38 Regional Government Work Units. Data were gathered through non-probability sampling, particularly using purposive sampling, which included only employees responsible for asset management. In this case, these were the User Goods Managers and Assistant Goods Managers, for a total sample size of 76 from each regional work unit. This research uses several variables, namely Human Resource Competency (X1), Government Internal Control System (X2), Organizational Commitment (Z), and Regional Asset Management Quality (Y), which is built from several indicators. These factors were measured using a study instrument in the form of a Likert-scaled questionnaire. The instrument is designed to identify and assess the behavior, views, and perceptions of individuals and groups around a social phenomenon (Sugiyono, 2019). Each research variable will be divided into a fixed number of indicators using this scale. Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method was employed to analyze the data, which uses hypothesis testing to ascertain the correlation between variables (Sholiha & Salamah, 2013). This research utilizes two submodels: the measurement model (outer model) and the structural model (inner model) to examine the data. Both submodels are used to evaluate the validity and reliability of the model. For the outer model with reflective indicators, evaluation is conducted by testing the outer loading values, where a value considered to meet the criteria is > 0.7 (Setiabudhi et al., 2024). Additionally, validity analysis also includes convergent validity and discriminant validity, which aim to assess the extent to which the indicators consistently reflect the latent construct they form. Furthermore, to assess the consistency of indicator blocks, reliability testing is conducted through composite reliability or Cronbach’s alpha. (Ghozali, 2016).

In contrast, the structural model (inner model) serves to analyze and estimate the causal pathways between the underlying latent constructs, or those that cannot be directly assessed. The inner model is evaluated using path coefficient analysis for independent variables and R-square values for dependent variables to determine the structural model's strength and quality (Hakam et al., 2015). To perform partial hypothesis testing, the t-test was applied. The decision rule stated that the hypothesis would be rejected if the calculated t-statistic was less than the critical t-value, and accepted if it exceeded the critical value (Sugiyono, 2019). According to the explanation, the research model can be given as follows:



Source: Compiled by the researcher, 2025

Figure 1. Analysis Scheme

Based on the theories and conceptual frameworks discussed previously, the author formulates the following hypotheses:

H1: Human Resource Competence has a positive influence on the Quality of Regional Asset Management.

H2: The Government's Internal Control System has a positive influence on the Quality of Regional Asset Management.

H3: Organizational Commitment Moderates the Influence of Human Resource Competence on the Quality of Regional Asset Management.

H4: Organizational Commitment Moderates the Influence of the Government's Internal Control System on the Quality of Regional Asset Management

RESULT AND DISCUSSION

Result

According to the data obtained from questionnaire issued to respondents within the West Java Provincial Government, it was found that the human resource competency variable (X1), which consists of three indicators, namely knowledge, individual skills, and work attitude, had an average percentage of 84%, with the highest value in the work attitude indicator at 89.7%. This finding indicates that respondents generally have a very high level of human resource competency, with work attitude being the most dominant aspect. Meanwhile, in the study of the Government Internal Control Standards variable, which includes five indicators—control environment, information and communication, control activities, risk assessment, and internal control monitoring—the average percentage was 83%, with the highest value at the information and communication indicator at 87.7%. These findings indicate that respondents in the West Java Provincial Government generally have internal control standards that are classified as very good.

The results of the study on the organizational commitment variable (Z), measured through three indicators, namely affective commitment, sustained commitment, and normative commitment, yielded an average percentage of 79.3%, with the highest value found in the

affective commitment indicator at 80.1%. This finding indicates that respondents in the West Java Provincial Government generally have organizational commitment in the good category. According to the research findings results on the variable of regional asset management quality (Y), there are four indicators in the assessment of regional asset management quality, namely accountable and productive management of regional assets, adherence to applicable laws and regulations, effectiveness of supervision and control mechanisms, and the reliability of asset administration. The average response score from respondents, as compiled, was 87.9%, with the highest value at 89.2% for the indicator of compliance with legal regulations in the management of regional assets. This shows that respondents from the West Java Provincial Government rate regional asset management quality as extremely good.

Table 1. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability (rho a)	Composite Reliability (rho c)	Description
X1	0.924	0.936	0.937	Reliable
X2	0.960	0.960	0.964	Reliable
Y	0.936	0.938	0.945	Reliable
Z	0.945	0.950	0.953	Reliable

Source: Outcomes of SEM PLS data processing

Next, an evaluation of the outer model was conducted. The validity test results showed that all items had outer loading values above 0.7, indicating that each indicator was significantly correlated with the measured construct, thus deemed valid for use in the study. Based on the test findings shown in Table 1, variables X1, X2, Y, and Z each showed values above 0.7, so all constructs were considered to have adequate reliability. Convergent validity was confirmed as the Average Variance Extracted (AVE) for each of the four constructs recorded values exceeding 0.5, meaning that the constructs or latent variables were able to absorb more than 50% of the information from their indicators, thus convergent validity was considered adequate. Discriminant validity was tested using three approaches: Cross Loading Test, Fornell Larcker, and Heterotrait-Monotrait Ratio (HTMT). The validity criteria were met since the Cross Loading findings demonstrated that the loading values between the indicators and their latent variables were greater than those of other variables. Based on the Fornell Larcker test, All constructs are valid since the HTMT values of each variable are less than 0.85 and the square root values of AVE for each construct are greater than the correlation values with other constructs.

Testing the inner model yielded an adjusted coefficient of determination (R^2 adjusted) of 0.679. This reflects that the variables X1 and X2 can explain 67.9% of the distribution of variable Y, leaving 32.1% to be accounted for by other variables not modeled in this research. Since the model falls into the moderate to strong category, the adjusted R2 value shows that it has a rather decent predictive capacity. The collinearity assessment results also show that the Variance Inflation Factor (VIF) value for each variable is below 5. This condition indicates that there is no high correlation between variables that could disrupt the stability of the regression model, so there is no multicollinearity problem.

Table 2. Results of One-tailed Partial Hypothesis Testing

	Original sample (O)	T statistics (|O/STDEV|)	P values	Description
X1 -> Y	0.184	1.739	0.041	Accepted
X2 -> Y	0.668	4.684	0.000	Accepted

Source: Outcomes of SEM PLS data processing

Table 2 reveals that X1 has a positive effect on Y of 0.184, with a t-statistic of 1.739 (> 1.65) and a p-value of 0.041 (< 0.05), proving it is significant. Variable X2 has a 0.668 positive

influence on Y, with a t-statistic of 4.684 (> 1.65) and a p-value of 0.000 (< 0.05) proving significance.

Table 3. Results of Two-tailed Partial Hypothesis Testing

	Original sample (O)	T statistics (|O/STDEV|)	P values	Description
Z x X1 -> Y	-0.168	1.572	0.116	Rejected
Z x X2 -> Y	0.137	1.379	0.168	Rejected

Source: Outcomes of SEM PLS data processing

Table 3 demonstrates that the moderating interaction of variables Z x X1 has a negative effect on Y of -0.618 with a t-statistic of 1.572 (< 1.96) and a p-value of 0.116 (> 0.05), indicating it is not significant. Meanwhile, the moderation between variables Z x X2 has a positive effect on Y of 0.137 with a t-statistic of 1.68 (<1.96) and a p-value of 0.168 (>0.05), indicating it is not significant. Based on the findings of partial hypothesis testing, the following regression equation was obtained:

$$Y= 0{,}184X1 + 0{,}668X2 - 0{,}168(Z \times X1) + 0{,}137(Z \times X2) + e$$

Discussion

The Influence of Human Resource Competence on the Quality of Regional Asset Management

According to the results presented in Table 2, it may be inferred that the quality of regional asset management is positively and significantly influenced by human resource competence. This means that improving human resource competence will encourage improvements in the quality of regional asset management. Conversely, a decline in human resource competence has the potential to reduce the quality of regional asset management.

Knowledge is the main foundation in shaping reliable human resource competencies in regional asset management. Employees with adequate understanding of rules, regional asset management policies, and accounting and asset administration principles are going to be capable to perform their jobs correctly and in compliance with processes. A good understanding of asset management procedures also enables employees to identify potential problems. As a result, increasing knowledge is an important part in attempts to improve the quality of asset management. Individual skills play an important role in applying knowledge to daily work practices. Employees who are skilled in using information technology, managing asset documents, and carrying out recording and reporting processes will be able to perform their duties more efficiently and accurately. Technical skills also include the ability to adapt to asset management information systems. With competent skills, the asset management process can operate optimally, ultimately driving improvements in the quality of asset management. A professional work attitude is important in supporting human resource competence. An attitude that reflects discipline, integrity, responsibility, and commitment to tasks will create a positive and accountable work culture. Employees with a good work attitude tend to be more thorough in carrying out asset administration processes, comply with rules, and are open to evaluation and improvement. This positive work ethic promotes more orderly management of regional assets while fostering individual effectiveness (Zulfiandi & Ananda, 2023). Competence is not only obtained from education, but can also be developed through training organized by local governments. Human resource capabilities can be significantly improved through education and training initiatives (Ruhiyat et al., 2025). As the competence of human resources increases, organizational performance tends to improve. This will result in the attainment of the goals stated by the organization (Muda et al., 2017).

These findings are in line with the results of studies conducted by Lestari et al., (2020) dan Wahyuni (2017) which concluded that human resource competencies have a positive and

significant effect on the quality of regional asset management. However, the results of this study are not in line with the research by Mulyandani & Mubarok (2024) which states that the competency of human resource in asset management does not have substantial influence on asset management reliability. This study also counters the research of Kurniyanta et al., (2018) who suggested that the effectiveness of asset management is not substantially driven by human resource competence.

The Influence of Government Internal Control Systems on the Quality of Regional Asset Management.

According to the test results in Table 2, empirical evidence confirms that the internal control system implemented by the government exerts a significant and positive effect on regional asset management quality. These results imply that improvements in the internal control system's effectiveness can lead to better regional asset management. On the other hand, any weakening of internal control mechanisms may result in a decline in asset management quality.

A good control environment fosters an organizational culture that emphasizes integrity, accountability, and compliance with procedures. (Brignall & Modell, 2000). Regular risk assessments assist businesses in identifying possible threats to asset security and reliability, allowing them to implement appropriate mitigation measures. At the same time, effective government internal controls will be further optimized when supported by the use of adequate information technology (Raudhatinur et al., 2023). Adequate information and communication systems ensure that all data and reports related to assets are available accurately and in a timely manner and can be accessed by authorized parties (Nur & Sulistyani, 2018). Through smooth communication, coordination between units in asset management becomes more effective and avoids duplication of assets. Internal control monitoring ensures that all procedures related to asset management are consistently implemented and evaluated on a regular basis. Through internal audits, deviations in asset management can be identified and corrected promptly. Consequently, improvements in the established internal control system lead to enhanced asset management quality, both in terms of the reliability of record-keeping, physical security, and the efficacy of its usage, which influences the attainment of organizational objectives (Madany & Maryani, 2025). Implementing a sustainable, an effective internal control framework can strengthen the institutional capacity of local government entities to manage local assets, which aligns with one of the organization's key goals (Sembiring et al., 2023).

These findings are consistent with previous research (Manalu & Yudianto, 2024) which concluded that asset management quality is positively and significantly influenced by internal control systems. This study's findings are also supported by research conducted by (Farhana, 2019) and (Ikbal et al., 2024) who determined that internal control systems have a favorable and significant impact on the dependability of fixed asset management. However, this finding is inconsistent with the findings of Kurniyanta et al. (2018) and (Agustina, 2015), which concluded that internal control systems have no influence on optimal asset management performance.

The Influence of Organizational Commitment on the Relationship between Human Resource Competence and the Quality of Regional Asset Management

According to the test results shown in Table 3, organizational commitment has no moderating effect on the impact of human resource competence toward regional asset management quality. An increase in human resource competency corresponds with better regional asset management outcomes, regardless of how strong or weak organizational commitment may be. In other words, organizational commitment neither strengthens nor weakens this relationship, so the role of organizational commitment as a moderating variable is

not statistically proven. This finding is consistent with the research by Belo et al. (2018) which concluded that the relationship between civil servant competence and the quality of local government asset management is not significantly influenced by organizational commitment as a moderating variable. However, the findings of this study different from those of (Bria et al., 2019) who found that organizational commitment can increase or strengthen the impact of human resource competency on fixed asset management effectiveness.

The Influence of Organizational Commitment on the Relationship between Government Internal Control Systems and the Quality of Regional Asset Management

Based on the results in Table 3, organizational commitment does not attenuate the impact of the government's internal control system on the quality of regional asset management. This suggests that enhancements in the government's internal control system will lead to improvements in the quality of regional asset management, independent of organizational commitment levels. In other words, organizational commitment neither strengthens nor weakens this relationship, so the role of organizational commitment as a moderator variable is not statistically proven. This finding is inconsistent with Belo et al. (2018) which suggest that organizational commitment may enhance or reinforce the impact of internal control systems on the effectiveness of fixed asset management.

CONCLUSION

Referring on the research findings, it can be determined that the West Java Provincial Government's human resource competencies are very good, with the highest rating in the work attitude category. The government's internal control system is also very good, with the highest rating in the information and communication areas. Organizational commitment is regarded as good, with the highest rating in the affective commitment. Meanwhile, the quality of asset management in the West Java Provincial Government is in the very good category, with the highest indicator in compliance with regulations in the management of regional assets. Partially, human resource competence and the government's internal control system have a positive and significant impact on the quality of regional asset management. However, organizational commitment does not moderate the relationship between human resource competence or the government's internal control system and the quality of regional asset management. In other words, the presence of organizational commitment does not increase or decrease the impact of these two variables on asset management quality.

Researchers suggest optimizing competency of human resource and internal control systems to support the quality of regional asset management by providing training to employees in asset management functions in each work unit, particularly regarding asset administration and transfer, so that regional asset management can be more orderly. Additionally, regular evaluations of all regional asset management activities and processes should be conducted to minimize misstatements in asset reporting.

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