

The Effect Of Local Government Official Quality And Accounting Information Systems On Asset Management With Organizational Commitment As A Moderator In Local Government Organizations In Asahan Regency

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Abstrak

Penelitian ini dilakukan untuk menguji dan menganalisis pengaruh kualitas perangkat daerah dan sistem informasi akuntansi terhadap manajemen aset dengan komitmen organisasi sebagai moderator pada organisasi perangkat daerah Kabupaten Asaha, dengan menggunakan pendekatan penelitian asosiatif dan teknik pengumpulan data yang melibatkan penyebaran kuesioner. sedangkan teknik pengambilan sampel menggunakan teknik kuota sampling, melibatkan 62 responden, dan teknik analisis jalur dengan menggunakan aplikasi SEM PLS versi 4. Berdasarkan hasil penelitian, disimpulkan bahwa kualitas perangkat daerah berpengaruh positif terhadap manajemen aset. Dengan demikian, semakin baik kualitas perangkat daerah, semakin baik manajemen aset pegawai di OPD Kabupaten Asahan. Sistem informasi akuntansi berpengaruh positif terhadap manajemen aset. Dengan demikian, semakin baik sistem informasi akuntansi, semakin baik manajemen aset pegawai di OPD Kabupaten Asahan. Komitmen organisasi memoderasi pengaruh kualitas pemerintah daerah terhadap manajemen aset, artinya semakin baik kualitas pemerintah daerah dan semakin besar komitmen organisasi, semakin baik manajemen aset pegawai di OPD Kabupaten Asahan. Komitmen organisasi juga memoderasi pengaruh sistem informasi akuntansi terhadap manajemen aset, artinya semakin baik Sistem Informasi Akuntansi dan dipadukan dengan Komitmen Organisasi maka semakin baik pula Manajemen Aset pegawai di OPD Kabupaten Asahan.

Kata Kunci: *Manajemen Aset, Komitmen Organisasi, Kualitas Aparatur Daerah, dan Sistem Informasi Akuntansi*

Abstract

This study was conducted to examine and analyze the influence of regional apparatus quality and accounting information systems on asset management with organizational commitment as a moderator in the regional apparatus organization of Asaha Regency, using an associative research approach and data collection techniques involving the distribution of questionnaires. while the sampling technique used the quota sampling technique, involving 62 respondents, and the path analysis technique using the SEM PLS version 4 application. Based on the research results, it was concluded that the quality of regional apparatus has a positive effect on asset management. Thus, the better the quality of regional apparatus, the better the asset management of employees in the Asahan Regency OPD. The accounting information system has a positive effect on asset management. Thus, the better the accounting information system, the better the asset management of employees in the Asahan Regency OPD. Organizational

commitment moderates the influence of local government quality on asset management, meaning that the better the local government quality and the greater the organizational commitment, the better the asset management of employees in the Asahan Regency OPD. Organizational commitment also moderates the influence of accounting information systems on asset management, meaning that the better the Accounting Information System and combined with Organizational Commitment, the better the Asset Management of employees in the Asahan Regency OPD.

Keywords: Asset Management, Organizational Commitment, Quality of Regional Apparatus, and Accounting Information System

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INTRODUCTION

The management of regional assets (BMD) is an important part of regional financial management, as regional assets serve to support the administration of government and public services. Regulations such as Law No. 1 of 2004 concerning State Treasury, Law No. 17 of 2003 concerning State Finance, Government Regulation No. 27 of 2014 in conjunction with Government Regulation No. 28 of 2020, as well as Minister of Home Affairs Regulation No. 19 of 2016 emphasize that government assets must be managed in an orderly, efficient, and accountable manner (Sugiana, 2013). This principle covers the full cycle of asset management, from planning, procurement, utilization, maintenance, to disposal. With these regulations in place, application-based asset management systems (such as SIMDA BMD or SIMAK-BMN) are expected to support the presentation of financial information in accordance with Government Accounting Standards (SAP).

Table 1. Phenomena Related to Asset Management Issues in Asahan Regency

Indicator	Problems	Remarks
Asset Inventory	The absence of asset inventory that will be written off	Many fixed assets are damaged but have not yet been inventoried
Supervision and Control	Inadequate warehouse/storage facilities for both inventory and fixed assets	Many assets are used for personal purposes rather than operational needs
Asset Valuation	There are still fixed assets which economically have no value but are still recorded	Asset valuation has not been carried out for fixed assets that no longer have economic value

Source: Processed Interview Results (2025)

Based on the above interviews, it appears that the implementation of the fixed asset accounting system at the Regional Financial and Asset Management Agency in Asahan Regency has not been carried out optimally in accordance with existing regulations (Yusnidar et al., 2021). In addition, the Regional Financial and Asset Management Agency in Asahan Regency has problems with asset inventory, supervision, and valuation. In practice, regional asset management often faces obstacles. The results of interviews in Asahan Regency show that there are still problems in asset inventory, supervision, and valuation. For example, severely damaged assets have not been inventoried, storage warehouses are inadequate, and the valuation of assets whose economic benefits have expired has not been carried out (Berliana & Widowati, 2019). This reflects the suboptimal implementation of the fixed asset system and accounting within the Regional Financial and Asset Management Agency. In

addition, the quality of regional apparatus is also an obstacle. Some employees do not understand asset management related to the security and return of regional property, and lack expertise in asset maintenance asset (Berliana & Widowati, 2019) , (Septriyani, 2022) and (Saidah et al., 2023). The accounting information system also faces obstacles, including a lack of integration between units, as well as incomplete and inaccurate asset data. Furthermore, organizational commitment also has an impact, with some employees feeling that they do not fully enjoy their work due to unclear rules and an uneven distribution of tasks (Azhar et al., 2022).

Table 2. The Phenomenon of Local Government Quality Issues in Asahan Regency

Indicator	Statement	Phenomenon
Affective Commitment	Comfort in working and the desire to spend a career in this institution	Some employees feel that comfort in working at the institution has not been fully achieved due to issues such as rule enforcement and unfair task distribution
Continuance Commitment	Awareness of the benefits received when remaining in the institution	Several employees choose to stay because of job security and stable income, even though they may not feel fully satisfied with the work environment
Normative Commitment	Sense of obligation to remain working in the institution	Some employees feel morally responsible to continue working because of loyalty and a sense of debt to the institution

Source: Processed Interview Results (2025)

Based on these conditions, it can be identified that the research problems lie in several critical aspects of regional asset management. First, the processes of asset inventory, supervision, and valuation have not been carried out optimally, as there are still severely damaged assets that are not properly recorded, and the economic valuation of fully depreciated assets has not been conducted. Second, the quality of local government apparatus remains low, as reflected in the limited knowledge and skills of employees in managing and maintaining regional assets. Third, the existing accounting information system is not yet fully integrated, with incomplete and inaccurate asset data still being found, which hinders the presentation of transparent and accountable asset reports. Fourth, the organizational commitment of local government personnel is also considered weak, particularly in terms of work comfort, compliance with regulations, and dedication to supporting effective asset management. Fifth, from an academic perspective, there is still a research gap in previous studies that demonstrates inconsistent findings regarding the relationship between the quality of local apparatus, accounting information systems, and organizational commitment with asset management, thereby emphasizing the importance of conducting this study.

Thus, this study was conducted to analyze the effect of regional apparatus quality and accounting information systems on asset management, with organizational commitment as a moderating variable, in Regional Apparatus Organizations in Asahan Regency.

METHODOLOGY

This study uses a quantitative approach with an associative method that aims to analyze the relationship between variables, both directly and through moderating variables (Kusumastuti et al., 2020). The research population is all Regional Apparatus Organizations (OPD) in Asahan Regency, totaling 31 OPDs, using census sampling techniques so that the entire population is used as a sample. Each OPD was represented by two respondents in the asset field, bringing the total number of respondents to 62. Data were collected through closed questionnaires designed based on the research variable indicators and had undergone validity and reliability tests (Unaradjan, 2013). The data analysis techniques used were descriptive analysis to

describe the characteristics of the data, and inferential analysis using the Partial Least Square (PLS)-based Structural Equation Modeling (SEM) method (Ghozali & Latan, 2016) using SmartPLS 3.2 software to test the direct and moderating relationships between the research variables.

RESULTS AND DISCUSSION

Respondent Characteristics

Of the total 62 questionnaires distributed to OPD employees in Asahan Regency, 58 questionnaires were returned complete, resulting in a return rate of 94%, indicating high participation from respondents. Based on demographics, the majority of respondents were male, accounting for 59.7% (37 people), while females accounted for 40.3% (25 people). In terms of age, the largest group was 36–45 years old, accounting for 38.7% (24 people), followed by the 25–35 age group and those above 46 years old, each accounting for 29% (18 people), while respondents under 25 years old only accounted for 3.2% (2 people). Meanwhile, based on length of employment, the majority of respondents had been working for 1–5 years, namely 67.7% (42 people), followed by >5 years at 27.4% (17 people), and <1 year at 4.8% (3 people).

Data Analysis (Outer Model)

The measurement model analysis (outer model) aims to evaluate the construct variables studied, validity (accuracy), and reliability (dependability) of a variable.

Table 3. Internal Consistency Analysis

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Organizational Commitment	0,959	0,961	0,965	0,778
Quality of Government Apparatus	0,981	0,982	0,983	0,853
Asset Management	0,971	0,972	0,975	0,795
Accounting Information System	0,957	0,959	0,963	0,723

Source: Data processed by SEM PLS (2025)

Measurement model analysis (outer model) was conducted to assess the validity and reliability of the research variables. Based on the results of the internal consistency test, all variables showed composite reliability values above 0.600, thus proving to be reliable. Regional Apparatus Quality had a composite reliability of 0.983, Accounting Information Systems of 0.963, Asset Management of 0.975, and Organizational Commitment of 0.965.

Table 4. Convergent Validity

	Organizational Commitment	Quality of Government Apparatus	Asset Management	Accounting Information System
x1.1		0,933		
x1.10		0,893		
x1.2		0,904		
x1.3		0,945		
x1.4		0,935		
x1.5		0,929		
x1.6		0,869		
x1.7		0,935		
x1.8		0,948		

x1.9	0,940	
x2.1		0,879
x2.10		0,867
x2.2		0,817
x2.3		0,893
x2.4		0,907
x2.5		0,855
x2.6		0,894
x2.7		0,805
x2.8		0,797
x2.9		0,775
y.1		0,895
y.10		0,847
y.2		0,856
y.3		0,932
y.4		0,908
y.5		0,936
y.6		0,944
y.7		0,939
y.8		0,784
y.9		0,863
z.1	0,895	
z.2	0,789	
z.3	0,846	
z.4	0,874	
z.5	0,851	
z.6	0,929	
z.7	0,946	
z.8	0,916	

Source: Data processed by SEM PLS (2025)

The outer loading test results show that all indicators in the Regional Apparatus Quality, Accounting Information System, Asset Management, and Organizational Commitment variables have values above 0.4, so they are declared valid for use in research.

Table 5. Direct Effect Hypothesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Quality of Regional Apparatus -> Asset Management	0,487	0,470	0,200	3,934	0,000
Accounting Information System -> Asset Management	0,073	0,098	2,158	2,464	0,001

Moderating Effect 1 -> Manajemen Aset	0,012	0,032	0,108	2,114	0,009
Moderating Effect 2 -> Manajemen Aset	0,091	0,067	0,110	2,825	0,000

Source: Data processed by SEM PLS (2025)

Discussion

The Influence of the Quality of Local Government Apparatus on Asset Management

The quality of local government apparatus has been proven to exert a positive and significant influence on asset management, with a path coefficient of 0.487, a T-statistic of $3.934 > 1.67$, and a P-value of $0.000 < 0.05$. These results affirm that improvements in the quality of personnel in terms of knowledge, technical expertise, and administrative skills can enhance the effectiveness of regional asset management. Competent officials are expected not only to master the technical aspects of asset management but also to demonstrate integrity, accuracy, and initiative in performing their duties. Based on respondents' evaluations, the average score for asset management was 4.18 (categorized as good). This indicates that, in general, officials have implemented asset supervision, recording, and control in accordance with existing regulations. The highest score was recorded on the indicator of compliance with regulatory asset control (48% of respondents rated it as very good), reflecting the adherence of officials to formal procedures. However, weaknesses remain in terms of employees' initiative in seeking solutions to emerging problems (lowest outer loading of 0.69). This finding suggests that while officials possess high accuracy in their work, their creativity in addressing challenges still requires improvement. These findings are consistent with previous studies terdahulu (Rosihan et al., 2017)(Zulkheiri, 2023)(Rahmadhani & Ariani, 2022) which highlight that the quality of government apparatus is a key determinant of successful regional asset management. Low-quality personnel may result in weak supervision, administrative disorder, and inefficiency in asset utilization (Pasaribu, 2024). Therefore, strengthening the capacity of local officials through education, continuous training, and the implementation of reward-and-punishment mechanisms is a crucial strategy for improving asset governance (Hou, 2024).

The Influence of Accounting Information Systems on Asset Management

The accounting information system (AIS) was also found to have a positive and significant effect on asset management, with a path coefficient of 0.073, a T-statistic of $2.464 > 1.67$, and a P-value of $0.001 < 0.05$. This finding demonstrates that effective utilization of AIS enhances the efficiency of regional asset management, particularly in terms of recording, reporting, and data analysis. An integrated information system enables local government agencies to systematically monitor the asset life cycle, from planning and procurement to recording and disposal. Respondents provided an average rating of 4.34 (categorized as very good), with the highest score on the indicator of accuracy in completing tasks (56% of respondents rated it as very good). The highest outer loading of 0.907 indicates that the completeness of information provided by the AIS greatly supports the productivity of officials, while the lowest value of 0.775 was observed for the indicator of information timeliness, suggesting that data updates remain limited. This result is consistent with (Hansen & Mowen, 2019), who state that AIS functions to provide cost information, support planning, control, and managerial decision-making. In the context of local government agencies in Asahan Regency, the existence of AIS contributes to improving asset data accuracy, reducing the risk of data loss or manipulation, and supporting data-driven decision-making. Previous studies (Wartuny, 2020), (Andriansya & Komariyah, 2025), (Yanto & Muammar, 2021) also confirmed that AIS significantly contributes to the effectiveness of asset management.

The Influence of Organizational Commitment in Moderating the Quality of Regional Apparatus on Asset Management

The results of the analysis show that organizational commitment moderates the relationship between the quality of regional apparatus and asset management, with a T-statistic of $2.114 > 1.67$ and a P-value of $0.009 < 0.05$. This means that the positive effect of civil service quality on asset management will be stronger if supported by high organizational commitment. Organizational commitment reflects leadership support, consistent internal policies, and a work culture that emphasizes integrity and accountability. Respondents gave a very good rating to the organizational commitment indicator, particularly in terms of loyalty to remain in the agency (52% very good). This shows that employee loyalty is one of the factors that strengthens the influence of apparatus quality on asset management. With strong organizational commitment, the potential of the apparatus can be maximized so that the process of supervision, control, and utilization of assets can run more optimally. These findings are in line with research (Yuliana et al., 2021)(Amelia & Tambunan, 2024)(Mudrikah et al., 2020) (Azhar et al., 2022) which confirms that organizational commitment strengthens the influence of apparatus quality on asset management. Without organizational commitment, high staff competence will not yield maximum results because it is not supported by a conducive work environment (Chaniago, 2024).

The Influence of Organizational Commitment in Moderating the Relationship between Accounting Information Systems and Asset Management

Organizational commitment was also found to moderate the relationship between AIS and asset management, with a T-statistic of $2.825 > 1.67$ and a P-value of $0.000 < 0.05$. This indicates that the effectiveness of AIS in supporting asset management is highly dependent on the extent of organizational commitment in its implementation. Without organizational support in the form of infrastructure provision, human resource training, and continuous supervision, AIS would merely function as an administrative tool. Respondents rated organizational commitment indicators with an average score of 4.28 (categorized as very good). The highest outer loading of 0.946 was observed in employees' awareness of the importance of commitment at work, while the lowest score of 0.789 was recorded on the indicator of concern for problems occurring within the institution. This suggests that although organizational commitment is already relatively strong, aspects of concern and sense of belonging still need improvement to optimize the use of AIS.

In the context of local government agencies in Asahan Regency, organizational commitment ensures that AIS is not merely implemented as a formality, but is genuinely utilized as a managerial instrument (Ayuni et al., 2024). Leadership support through policies, technological infrastructure, and capacity building of officials is essential for the system to deliver relevant, accurate, and timely information for decision-making. These findings reinforce previous studies (Dhamayanti, 2022) dan (Mulyani, 2022) (Aziyah & Yanto, 2022) which emphasize that organizational commitment is an important moderating variable in the relationship between AIS and asset management. Thus, the success of asset management largely depends on the synergy among information technology, the quality of government apparatus, and an organizational culture committed to good governance.

CONCLUSION

This study concludes that the quality of local government apparatus and accounting information systems have a positive and significant effect on asset management, while organizational commitment strengthens these relationships as a moderating variable. The results confirm that competent personnel, integrated systems, and strong organizational commitment are key to effective asset governance. The study contributes by providing both theoretical insights and practical implications for improving local government performance.

However, the findings are limited to one regional context; therefore, future research should expand the scope and include additional variables to enhance generalizability.

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