Determinants Effectiveness Fixed Asset Management of District Government on the Island of Lombok

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Abstract

This study aims to test and find empirical evidence about the influence of variable quality of local human resources personnel, asset management information system, internal control system of government and organizational commitment to the variable effectiveness of fixed asset management, with a quantitative approach. The population is all Civil Servants (PNS) on the Board of Finance and Asset Management (BPKAD) East Lombok and North Lombok, and taken *stratified sampling* as many as 62 respondents. Data analysis using *Partial Least Square* approach. The results showed that the variables of human resource quality local apparatus, asset management information system, internal control system of government have positive and significant effect on the variable effectiveness of management of fixed assets and organizational commitment has a positive effect but not significant to the effectiveness of fixed asset management.

Keywords: Quality of local human resources personnel, asset management information system, internal control system of government, organizational commitment and the effectiveness of fixed asset management.

1. INTRODUCTION

The existence of regional autonomy have given local governments the authority to regulate and manage their own affairs according to the principle of autonomy and duty of assistance, especially in the area of financial management. Changes in local financial management system is characterized by the reforms in the financial policy through the adoption of legislation in the field of public finance. The regulation is Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury and Law No. 15 of 2004 on the Management and State Financial Responsibility. Regulations serve as guidelines to achieve transparency and accountability in financial management. The local government is obliged to present the Local Government Finance Report (LKPD) as a form of accountability for the use of local finances in the context of implementation and operation of government operations.

Local Government Finance Report (LKPD) quality reflected an unqualified opinion (WTP) of the Audit Board of Indonesia (BPK) to the Inspection Report (LHP). The local government of West Nusa Tenggara continues to improve the quality of financial statements are characterized by an increased number of Local Government Finance Report (LKPD) received an unqualified opinion of the BPK. The following are the quality of the BPK opinion against LKPD 10 regencies / cities in NTB Fiscal Year 2012-2016:

TABLE 1. BPK INSPECTION REPORT 2012-2016

No.	District / Municipal	Opinion				
		2012	2013	2014	2015	2016
1	Bima	WDP	WDP	WDP	WTP	WTP
2	Dompu	WDP	WDP	WTP	WTP	WTP
3	Lombok Barat	WDP	WDP	WTP	WTP	WTP
4	Lombok Tengah	WTP DPP	WTP	WTP	WTP	WTP
5	Lombok Timur	WDP	WDP	WDP	WDP	WTP
6	Lombok Utara	WDP	WDP	WTP	WTP	WTP
7	Sumbawa	WTPDPP	WTP	WTP	WTP	WTP
8	Sumbawa Barat	WDP	WDP	WTP	WTP	WTP
9	Bima	WDP	WDP	WTP	WTP	WTP
10	Mataram	WDP	WDP	WTP	WTP	WTP

(http: www.mataram.bpk.go.id, 2017)

Acquisition of WTP opinion on LKPD the regency / city governments above do not necessarily depict the actual fairness of financial management still requires improvement of regulations and policies related primarily to asset management area. Local asset management stipulated in Government Regulation No. 27 Year 2014 concerning Management of State / Regional and Minister Regulation No. 19 Year 2016 concerning Regional Property Management Guidelines. Fixed asset management meant that the local government is able to understand and manage assets, especially fixed assets in accordance with the rules set by the government for the purpose or goal mencapaai fixed asset management more effectively. However, fixed asset management issues that are still not always be findings in any investigation by the BPK.

As one of the regencies in the province of West Nusa Tenggara, the Regional Government of East Lombok also not spared from the problems of asset management, as can be seen from the Report of Examination (LHP), the Supreme Audit Agency (BPK) Year 2017 Financial Statements District Government of East Lombok 2016. BPK findings related to asset management, among others, (1) from the census there are several SKPD Regional Property (BMD) were recorded as "BMD Excess" and "BMD Not Found" by SKPD and yet do follow-up searches to determine action / accounting treatment on BMD in question; (2) administration of the assets may not use the application SIMDA BMD but entirely done manually using *MS Excel* so controlling, summarizing the completeness, accuracy, and uniformity data can not be relied upon; (3) The calculation of depreciation of fixed assets is not in accordance with the standards; (4) KIB SKPD not provide adequate information; (5) land administration in East Lombok regency government environment is not adequate; (6) BMD has not entirely given a registration number and labeled; (7) Card Space Inventory (KIR) has not been created and updated; (8) recording and reporting of fixed assets is not supported by reliable data; (9) and the missing vehicle is not processed claims for compensation.

The findings are almost the same also occurred in North Lombok regency government. BPK discovered; (1) recording and reporting of fixed assets is not supported by reliable data, such as disposable assets borrowed by the other party is not supported by the leasing agreement; (2) the mechanism of providing assistance to the village chief vehicle operation is not yet clear; (3) The room is not equipped with KIR KIR and not current; (4) the assets acquired from the grants have not been fully accounted for and valued as an asset Goods User Unit (UPB); (5) asset is not recorded by UPB-related; (6) fixed asset grants are unknown and not in accordance with actual conditions; (7) asset can not be traced; (8) the application menu SIMDA BMD depreciation has not been used; (9) of property and land has not been up to date; (10) and asset *Stoom Walls* 2 units worth Rp1.980.875.000,00 controlled by third parties.

The findings mentioned above indicate a problem of the variety and should be followed up by local governments in order to achieve an effective fixed asset management that provide value-added services to the public.

Siregar (2004: 519) explains that there are several stages of asset management that can be done is an inventory of assets, legal, audit, asset valuation, asset optimization, as well as the supervision and control of assets. There are several factors that influence the effectiveness of fixed asset management.

Local officials or the staff manager of the property of counties, especially the managers of the goods assigned as an operator to implement administration / asset management areas are in each SKPD, should have the quality / competence sufficient, especially in the field of asset management. Juliadi research results (2017) proved that the quality of local human resources personnel positive and significant impact on the effectiveness of fixed asset management. This means that the quality of human resources are adequate will be followed by an increase in fixed asset management effectiveness. The results also supported by the results of research conducted Rosihan et al (2017), Arlini et al (2014), Simamora and Halim (2012) and Hamida and Syofyan (2014). Instead Azhar et al (2013) found different results, where the quality of local officials does not affect the asset management. Pekei, *et*al.(2014) found that human resources are not significantly influence the effectiveness of the asset management area.

Administration of regional assets shows that many assets are not in possession regional inventory data, due to the asset management system is manual, ranging from data collection to inventory the administration activities. This means that fixed asset management is not only influenced by the quality of human resources, but also influenced by the use of asset management information system. The information system to manage local assets are considered important, in accordance with Regulation No.56 / 2005 on Regional Financial Information System. Juliadi research results (2017) prove that the asset management information system positive and significant impact on the effectiveness of fixed asset management. This finding is also supported by Azhar et al (2013), Rosihan et al (2017), Arlini et al (2014), Mainar et al (2017) and Azhar (2017).

According to Government Regulation No. 60 of 2008. The system of internal control is an integral process of actions and activities are carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective activity, the reliability of financial reporting, the safeguarding of state assets, and compliance with legislation. Mainar et al (2017) stated the enforcement of the internal control system is very important, as the foundation for the entire process of good asset management and government departments must create and maintain an organizational environment that

encourages positive behavior and healthy management. Research Juliadi (2017) proved that the government's internal control system and significant positive impact on the effectiveness of fixed asset management. Internal control system must be implemented and observed by local officials related to the management of the area. to provide protection for the entity against human weaknesses as well as to reduce the possibility of errors and the actions that are less / not in accordance with the rules. This finding is also supported by Mainar et al (2017), Hamidah and Syofyan (2014).

Employees or employees with a high commitment can be expected to show optimum performance. Robbins (2006: 80) explains that the commitment the organization has more meaning than just a passive loyalty, but involves an active relationship and the employee's desire to make a meaningful contribution to the organization. Commitment to a regional government will continue to encourage the administration of property and equipment to be effective. This means that the above factors, organizational commitment or leadership also potentially affect the effectiveness of fixed asset management. Erizul research results and Yuliani (2014) shows that organizational commitment affect the implementation of fixed asset management area. Simamora and Halim (2012) also concluded that management commitment is also needed in carrying out the problems related to the assets of the area. Firmer leadership commitment is required in this case not only accept input but must realize the problem solving solution by existing helm. Rosihan et al (2017) proved that the leadership commitment and significant positive effect on asset management. Expressions of respondents acknowledged that the successful management of an optimal asset management can be achieved if there is full involvement of all employees. Instead of research conducted by Shukri et al (2015) found different results where management commitment does not affect the optimization of assets and quality of financial reporting.

Previous studies above show the differences in the results of research. This is one reason researchers to reexamine the influence of the variable quality of local human resources personnel, asset management information system, internal control system of government and organizational commitment to the effectiveness of fixed asset management in local government districts in the island of Lombok. these variables was like to be a topic of concern in the island of Lombok District Government today to maintain an unqualified opinion (WTP) which have been obtained up to 2016. The research involves novelty aspect of the form of additional independent variables are suspected of organizational commitment influences the effectiveness of asset management permanent.

This study aims to test and find empirical evidence about the influence of the variable quality of local human resources personnel, asset management information system, internal control system of government and organizational commitment to the effectiveness of fixed asset management. The results of this study are expected to contribute a practical form of information and a useful reference for local government districts in the island of Lombok in an effort to improve the management of fixed assets more effectively, by improving the quality of human resources, asset management information system, internal control system of government and organizational commitment; to realize the effectiveness of fixed asset management which impact on improving the quality of financial reporting.

2. THEORY AND DEVELOPMENT HYPOTHESIS

The Influence Of Human Resources Regional Apparatus Quality To Fixed Assets Management Effectiveness

Human resources are the main pillar in organization environment that will affect whether or not materialize objectives of the organization. In government organizations, human resources is an important component in implementing the tasks of government and service to the public. Therefore, human resources is one of the pillars to achieve governmental organization itself (Simamora and Halim, 2012). Human resources in the context of the government will be reflected on the Civil Servants (PNS) present in the government, usually referred to by local officials who should have sufficient quality in order to carry out the duties and functions as it should.

In local governance, particularly in asset management requires that local officials have a certain ability to secure and optimize their assets. Hastings (2010: 23) states require asset management competence appropriate to the task, including the appropriate knowledge, skills, experience, behavior, attitude, and character. As also mentioned in Act 1 of 2004 on State Treasury article 44, that the goods or local asset management required to manage and administer property that are in their control area as well as possible.

Based on the above it can be concluded that the quality of local human resources personnel very important role in the asset management of an organization or government agency. This means that the higher the quality of human resources in the area of asset management apparatus fixed the fixed asset management will be more effective. Findings Rosihan et al (2017) shows that the quality of personnel positive and significant impact on asset management. Arlini et al (2014) also proved that the human resource competencies influence on asset management. This means that the higher the competency of human resources as the Board / Operator's belongings, the better area and also orderly asset management at Work Unit. Juliadi (2017) found that the achievement of the quality of human resources are adequate will be followed by an increase in fixed

asset management effectiveness. Research Inayah (2010) also showed that the dominant resource factors affect local asset management policy implementation. Based on the above, it can be formulated the following hypotheses:

H$_1$: The quality of local human resources personnel positive influence on the effectiveness of fixed asset management.

The Influence of Asset Management Information System to Fixed Assets Management Effectiveness

Management information systems need a collection of human and capital resources in an organization responsible for collecting and processing the data to generate information that is useful to all levels of management in planning and controlling (Jogiyanto 2005 : 14). The existence of the information system is needed in the area of asset management. Siregar (2004) stated that in order to achieve the purpose of asset management in a planned, integrated, and able to provide data and desired information in a short time, needed an information system supporting decision-making on assets *(decision support* system),which is referred to as a Management Information System Asset. Rizqi et al (2013) also states the information system plays an important role in the process of asset management Local Government, because the information system of goods area encourages asset management more orderly, accountable and transparent and to reduce the workload on the Field Asset Management Revenue Finance and Assets (DPPKA).

Arlini et al (2014) suggest that the better the system will generate the information used by asset management are reliable, accurate and timely. Erimalata (2015) also states that the quality of an information system is not only measured by the quality of the *software* and *output,* where in quality *the output* produced by the system will depend on the completeness of the data be *input* right. The more complete the data supporting a fixed asset that is recognized or recorded into the data base ,the information generated will be more complete and informative. The better the entry data validation function in a system, the information generated will be more assured accuracy. The better the quality of input validation in the system will improve the quality of information at the output of the system will have implications on the increasing quality of asset management by users of information.

That is, there is a suspicion that the asset management information system affect the effectiveness of fixed asset management. This is in line with the results Azhar et al (2013), Rosihan et al (2017), Juliadi (2017) which prove that the information system significantly influence asset management. Based on the above, it can be formulated hypothesis as follows:

H$_2$: asset management information system positively affects the effectiveness of fixed asset management.

The Influence of Internal Control System on Government to Management of Fixed Assets Effectiveness

Under Government Regulation No. 60 of 2008. The system of internal control is an integral process in actions and activities that are carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective, the reliability of financial reporting, the safeguarding of state assets, and compliance with laws and regulations. All components of the Internal Control System, namely the control environment, risk assessment, control activities, information and communication and monitoring of the management of state assets should be built and filled appropriately.

Hermiyeti (2010) suggests an important role of internal control to prevent and detect evasion *(fraud)* and protect the organizational resources both tangible and intangible. Hamidah research results and Syofyan (2014) shows that there is a significant and positive effect on the safety application SPIP state assets. That is, there is a suspicion that the better implementation of SPIP, then the security of the country's assets would be even better. Juliadi (2017) found that the government's system of internal control positive and significant impact on the effectiveness of fixed asset management. These results prove that the fulfillment of a reliable internal control system will be followed by an increase in the quality of fixed asset management effectiveness. Based on the above, it can be formulated hypothesis as follows:

H$_3$: Internal control system of government a positive influence on the effectiveness of fixed asset management.

The Influence of Organizational Commitment to Fixed Assets Management Effectiveness

Someone who join an organization basically required commitment from him. With the commitment of the organization, then that person would assume that his work as a major part of his life so that all the skills and energy that will poured out when the job done. So even also with a local apparatus, with a commitment that will continue administers owned fixed assets effectively.

Greenberg and Baron in Anthony and Govindrajan (2005: 71) explains that employees who have a high commitment to the organization is the employees that are more stable and more productive so that ultimately more profitable for the organization. Organizational commitment associated with a high desire to share and sacrifice for the organization so that employees will have an attitude of identification *(identification),* which is understanding or appreciation of the objectives of the organization; engagement *(involvement),* that feeling of being involved in an occupation or a feeling that the work is fun and loyalty *(loyalty),* the sense that the

organization is the place to work and live. Thus, it is important for local officials have high organizational commitment because such would show optimal performance so that will be effective fixed asset management.

Halim research (2012) shows that there is a positive and significant effect of organizational commitment and leadership role in improving the financial management at the Department of Revenue, Finance and Asset Banggai Islands. Erizul and Yuliani (2014) also concluded that organizational commitment affect the implementation of fixed asset management area. Simamora and Halim (2012) also concluded that management commitment is also needed in carrying out the problems related to the region's assets. Firmer leadership commitment is required in this case not only accept input but must realize the problem solving solution by existing helm. Based on the above, it can be formulated hypothesis as follows:

H_4: Commitment positive influence on the effectiveness of the organization's fixed asset management.

3. RESEARCH METHOD

Population and Sample

The population of this research are from all Civil Servants (PNS) on the Board of Finance and Asset Management (BPKAD) East Lombok and North Lombok, and sampled using a *stratified sampling* as many as 62 respondents.

Measurement Indicators

Variables assessed through indicators respectively as follows:

1. Quality of Human Resources Administrative Region (KSDM) is measured through indicators 1) The educational background, 2) Experience 3) Knowledge, 4) Skills, 5) Respect the work.
2. Asset Management Information System (SIMD) is measured through indicators 1) Availability SOP, 2) the availability of facilities, 3) Completeness of data input, 4) Ease of operation, 5) Support and coordination, 6) Reliability, 7) Completeness of data output, 8) Accumulated depreciation, 9) Timeliness.
3. Internal Control System Government (SPIP) is measured through indicators 1) Description of the tasks and authority of apparatus, 2) Suitability planning with a vision and mission, 3) Compliance is planning to evaluation of the previous year, 4) to risks, 5) Completeness inventory of assets, 6) Supervision of the use of the asset, 7) Suitability assets of grant / exchange with BAST, 8) Control and development of the program SIMDA BMD, 9) Timeliness of Information and Communications, 10) evaluation of implementation, 11) Resolution of the weaknesses found, 12) Supervision of the immediate supervisor.
4. Organizational commitment (KO) is measured through indicators 1) Affective commitment, 2) Commitment kontinuans, and 3) normative commitment.
5. The effectiveness of the management of fixed assets (EMAT) is measured through indicators 1) Suitability inventory with legislation, 2) Increased utilization of assets, 3) Setting the status of control of assets, 4) efforts in securing the assets, 5) Legal audits, 6) asset , 7) Clarity of information is worth of assets, 8) control of the asset management process, 9) supervision and control over assets, 10) Completion of the database, 11) development of asset optimization strategies.

Data Analysis

Data were analyzed with less approach *Partial Least Square (PLS)* which uses SmartPLS program version 3.0. PLS is a structural equation analysis *(Structural Equation* Modeling-SEM) based variants that can simultaneously perform testing at the same measurement model structural model testing. Several stages in the PLS-SEM is a conceptualization of a model, specify the method of analysis algorithm, determine the resampling method, draw the path diagram, and evaluation models (Ghozali *et al.,*2012: 47-54).

4. RESULT AND DISCUSSION

Characteristics of Respondents

The respondents were 62 questionnaires. questionnaires can be processed as many as 50 or 80 percent. By sex, the number of male respondents is as much as 34 or 68 percent, and female respondents as many as 16 people or 32 percent. Based on the age of the majority of respondents in this study aged 36-45 years were 38 respondents, or 76 percent. This indicates that respondents were in the age range of productive work. Based on the level of education, respondents have S2 education as much as 14 respondents, or 28 percent, D4 / S1 as many as 36 respondents, or 72 percent, indicating that the respondent has a good ability to learn and understand the asset management.

Analysis of *Partial Least Square* (PLS)

Based on Figure 1 and Table 2 the results of PLS *Algorithm* shown that indicators for each variable quality of human resources of regional government personnel, information systems, internal control system of government, organizational commitment and the effectiveness of asset management still has value loading above 0.5 and the value of *Average Variance Extracted* (AVE) is greater than 0.50, so it can be said to have met *convergent validity* construct and indicators can be declared invalid (Hair,*et al.,*2014: 107).
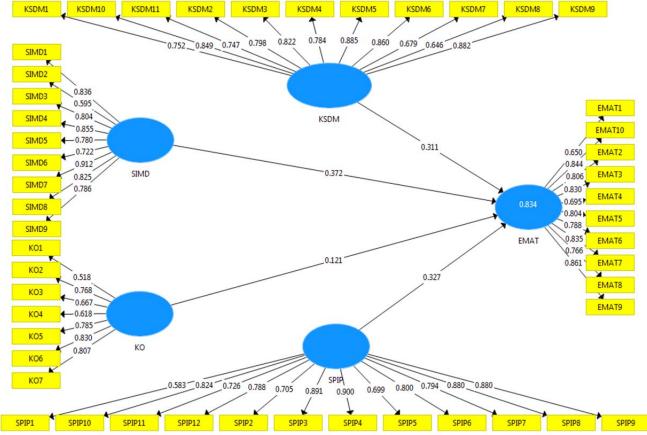
FIGURE 1. MODEL MEASUREMENT AND STRUCTURAL

From the PLS Algorithm value AVE of each construct is as follows:

TABLE 2.VALUES *AVERAGEextraced variance* (AVE)

No.	Variable	AVE
1	EMAT	0.625
2	KSDM	0.632
3	SIMD	0.632
4	SPIP	0.631
5	KO	0.520

Evaluation of *discriminant validity* reflective indicator shows the correlation value *cross loading* against latent variables must be greater than the correlation with other latent variables.

TABLE3. *CROSS LOADING*

	EMAT	KSDM	SIMD	SPIP	KO
EMAT1	0,349 0,363 0,427 0,420				0,650
EMAT10	0,602 0,682 0,711 0,363				0,844
EMAT2	0,594 0,706 0,690 0,181				0,806
EMAT3	0,678 0,600 0,578 0,296				0,830
EMAT4	0,591 0,445 0,497 0,220				0,695
EMAT5	0,714 0,598 0,760 0,259				0,804
EMAT6	0,577 0,696 0,633 0,026				0,788
EMAT7	0835	0635	0848	0780	0056
EMAT8	0,377 0,732 0,707 0,210				0,766
EMAT9	0,600 0,596 0,660 0,380				0,861

	EMAT	KSDM	SIMD	SPIP	KO
KSDM1	0,752 0,372 0,558 0,079				0,567
KSDM10	0,849 0,517 0,676 0,253				0,733
KSDM11	0,747 0,421 0,311 0,100				0,563
KSDM2	0,798 0,403 0,479 -0,029				0,508
KSDM3	0,822 0,360 0,432 -0,023				0,466
KSDM4	0488	0784	0406	0375	0023
KSDM5	0,885 0,516 0,536 0,126				0,658
KSDM6	0,860 0,453 0,572 0,072				0,589
KSDM7	0,679 0,4050,195			0,406	0,521
KSDM8	0,646 0,377 0,435 0,044				0,437
KSDM9	0,882 0,524 0,521 0,077				0,729
SIMD1	0,514 0,836 0,658 0,206				0,755
SIMD2	0,347 0,595 0,578 -0,011				0,521
SIMD3	0758	0564	0804	0545	0275
SIMD4	0,503 0,855 0,688 0,082				0,682
SIMD5	0,315 0,780 0,578 0,230				0,573
SIMD6	0,330 0,722 0,641 0,037				0,508
SIMD7	0,546 0,912 0,734 0,102				0,727
SIMD8	0,411 0,825 0,474 0,046				0,613
SIMD9	0,313 0,786 0,465 0,067				0,551
SPIP1	0,306 0,621 0,583 0,265				0,541
SPIP10	0,372 0,614 0,824 0,204				0,601
SPIP11	0,475 0,397 0,726 0,244				0,494
SPIP12	0,286 0,429 0,788 0,258				0,452
SPIP2	0,306 0,454 0,705 0,193				0,473
SPIP3	0779	0,715 0,891 0,131			0,557
SPIP4	0,493 0,581 0,900 0,142				0,703
SPIP5	0,436 0,723 0,699 0,066				0,680
SPIP6	0,519 0,524 0,800 0,185				0,657
SPIP7	0,738 0,651 0,794 0,366				0,828
SPIP8	0,530 0,677 0,880 0,102				0,723
SPIP9	0,635 0,631 0,880 0,183				0,735
KO1	-0,135 -0,203 -0,314 0,518				-0,060
KO2	0.292	0158	0.116	0.059	0768
KO3	0002	-0090	-0155	-0157	0667
KO4	0.080	-0100	0.069	0.059	0.618
KO5	0.096	0.147	0121	0209	0785
KO6	0095	0022	-0047	0107	0830
KO7	0249	0139	0137	0295	0807

After the validity, evaluation *reliability* of data with a view *composite reliability* values. Value *Reliability of composite* of each variable is above 0.708 so that all variables expressed reliable.

TABLE 4. *COMPOSITE RELIABILITY*

No.	Variable	*Composite Reliability*	Information
1	EMAT	0.943	Reliable
2	KSDM	0.949	Reliable
3	SIMD	0.939	Reliable
4	SPIP	0.953	Reliable
5	KOs	0.881	Reliable

TABLE5. *PATH Coefficients*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Q Statistic (O / STDEV)	P Value
KSDM -> EMAT	0311	0299	0103	3021	0003
SIMD -> EMAT	0372	0362	0118	3159	0002
SPIP -> EMAT	0327	0354	0121	2702	0007
KO -> EMAT	0121	0113	0087	1396	0163

Based on the above results, it can be seen the value of t-statistic, significance value*p-value* relationship between variables and the coefficient of each variable. The following equation *innermodel:* generated

KSDM EMAT = 0.311 + 0.372 + SIMD + 0,327SPIP 0,121KO + ζ

TABLE 6. Coefficients DETERMINANTS

No.	Relationships Variable	Value R^2
1	KSDM, SIMD, SPIP, KO -> EMAT	0.834

From Table 6 above it can be seen that the coefficient determinant ($R^{2)}$)obtained from the relationship Quality Human Resources Administrative Region, Asset Management Information System, Control Systems Government internal and Organizational commitment of the Effectiveness of Fixed Assets Management that is equal to 0.834. These results indicate that 83.4% change Fixed Assets Management Effectiveness variables can be explained by the variable quality of the Regional Administrative Human Resources, Information Systems Asset Management, Internal Control System and Organizational Commitment Government, the remaining 16.6% is explained by other variables outside a model built in this study. The greater the value of determinant coefficient ($R^{2)}$)indicates the greater exogenous (independent) variables could explain these changes in endogenous (dependent) so that the better the structural equation

DISCUSSION
The Influence of Asset Management Information System to Fixed Assets Management Effectiveness

Hypothesis test results show the *path coefficients* between the quality of human resources with the local apparatus has fixed asset management effectiveness of t-statistic value 3.021> t-table 1.67 with a significance level of 5% (0 , 05), and has a 0.003 probability value <0.05. This indicates that the quality of local human resources personnel positive and significant impact on the effectiveness of fixed asset management. That is, the first hypothesis (H_1)is received. These results prove that the quality of human resources eligible will be followed by increasing the effectiveness of fixed asset management, which means that the higher the quality of human resources of the apparatus of the asset management fixed asset management will be more effective. The results of the present study also shows that the quality of human resources is one of the factors needed to improve the effectiveness of government fixed asset management.

Based on respondents' answers can be seen that the majority of personnel involved in the management of fixed assets the area has had a background in accordance with their mandates, have a service life that is long enough, the notion of regulations on asset management, often take part in education and training, as well as understand and have respect for the job. By education level of respondents was 14 respondents, or 28 percent of educated S2 and 36 respondents, or 72 percent of educated S1, This shows that the apparatus of asset management in the Government of East Lombok and North Lombok own formal education adequately considered capable of supporting the implementation of fixed asset management area more effectively.

The results are consistent with the findings Juliadi (2017) which prove that the quality of local human resources personnel positive and significant impact on the effectiveness of fixed asset management. The same thing also expressed by Rosihan et al (2017), Arlini et al (2014) and Inayah (2010) states that the factor of quality of personnel or HR competency positive and significant impact on asset management. This means that the higher the competence of human resources as the Board / Operator's property asset management in the area of the Task Force will also be getting a good and orderly. The results of this study different from the findings Azhar et al (2013) and Pekei, *et*al.(2014) where the quality of human resources regional officials does not affect the asset management .Why there is a difference, there is the possibility of a different substance resulting questioner.

The Influence of Asset Management Information System to Fixed Assets Management Effectiveness

Hypothesis test results show the *path coefficients* between the asset management information with the effectiveness of fixed asset management has a value of t-statistic 3.159> t-table 1.67 with a significance level of 5% (0.05); and has a 0.002 probability value <0.05. This indicates that the asset management information system and significant positive effect on the Effectiveness of Fixed Assets Management. This means that the first hypothesis (H_2)is received. These results prove that a system of adequate information asset management will be able to support an increase in the effectiveness of fixed asset management. That means more quality asset management information system is used it will increase the effectiveness of management of fixed assets for the government. Management Information Systems and Accounting Regional Property (SIMDA BMD) are adequate to assist and facilitate implementation of the tasks of administration of the fixed assets so that the process of administration of property and equipment can be carried out in accordance with the rules and regulations that exist, which will eventually be able to produce the destination effective fixed asset management.

The results support the findings Juliadi (2017), Arlini et al (2014), Azhar et al (2013), which prove that the asset management information system and significant positive impact on the effectiveness of fixed asset management. Information Systems concluded a significant influence on asset management.

The Influence of Internal Control System on Government to Management of Fixed Assets Effectiveness

Hypothesis test results show the *path coefficients* between the Government and the Internal Control System Effectiveness of Fixed Assets Management has a t-statistic value 2,702> t-table 1.67 with a significance level of 5% (0.05); and has a 0.007 probability value <0.05. This shows that the Government Internal Control Systems positive and significant impact on the effectiveness of Fixed Assets Management. This means that the first hypothesis (H_3)is received. These results prove that the presence of an adequate internal control system will be followed by an increase in the quality of fixed asset management effectiveness. This means that the compliance with the existing internal control system will further enhance the effectiveness of the management of fixed assets for the government of East Lombok and North Lombok.

The results support the results of research carried out by Hamida and Syofyan (2014), Juliadi (2017) and Mainar et al (2017) showed that there were significant and positive effect on the safety application SPIP state assets. The better implementation of SPIP, then the security of the country's assets would be even better. Hermiyeti (2010) suggests an important role of internal control to prevent and detect evasion *(fraud)* and to protect the resources of the organization either tangible or not tangible. Why findings were different, there are different possibilities quitionary substance.

The Influence of Organizational Commitment to Fixed Assets Management Effectiveness

Hypothesis test results show the *path coefficients* between organizational commitment and the effectiveness of fixed asset management has a t-statistic value 1,396> t-table 1.67 with a significance level of 5% (0.05), and has a value of Probability 0.163> 0.05. This shows that organizational commitment but not significant positive effect on the effectiveness of fixed asset management. This means that the first hypothesis (H_4)is rejected. Overall respondents showed a positive direction but no significant effect on the effectiveness of fixed asset management. On average respondents have a commitment. *affective* high This is proved by the statement of respondents admitted that the leader has to explain the method or way of managing assets and they realize that the successful management of an optimal asset management can be achieved if there is full involvement of all employees. Similar results were seen in the indicator commitment *normative and continuanc*e. Respondents acknowledged that there will be a lot of harm if we do not perform well, the form of sanctions in accordance with the pact of integrity that has been made. Other evidence commitment *normative* that the respondent admit that management commitment in this regard is very strong because of the leadership they always give feedback on what they do.

The above description implies that a commitment to the organization will be formed if the leadership is able to distribute power so that it can be accepted and seen as something that could encourage the creation of high commitment of all employees at the institution he leads. Leaders who understand the complexity or diversity of skills, attitudes, and behaviors of the organization's personnel are potentially able to execute its strategy in influencing subordinates. But leaders often do not involve subordinates in decision making so that the leaders are usually acting on their own without regard to the risk that would impact on the quality of the financial statements by taking over the assets of the country without clear status.

The results are consistent with Shukri et al (2015) which states that the commitment of the leadership does not affect the optimization of assets and quality of financial reporting. The results of this study differ from Halim (2012), Erizul and Yuliani (2014) and Simamora and Halim (2012), which indicates that there is a positive and significant effect of organizational commitment and leadership role in improving asset management or finance area. Why the findings were different, there is a possibility of substance quitionary different

5. CONCLUSSION

The study provides a hint that the quality of human resources local apparatus positive and significant impact on the effectiveness of fixed asset management, meaning that the higher the quality of human resources as personnel management of fixed assets, it can be ascertained more effective fixed asset management in East Lombok and North Lombok government; asset management information system and significant positive effect on the effectiveness of fixed asset management, means the better application of asset management information system, then certainly more effective fixed asset management in East Lombok regency government and North Lombok; and the government's internal control systems and a significant positive impact on the effectiveness of fixed asset management, means the better the internal control system of government will further improve the effectiveness of the management of fixed assets owned by the Government of East Lombok and North Lombok. While the organizational commitment but not significant positive effect on the effectiveness of fixed asset management.

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