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Fixed Asset Optimization Model (Study on Court Work Units in Central Java Region)

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Abstract.*This study aims to develop a fixed asset optimization model by testing the effect of fixed asset inventory on fixed asset optimization and the effect of fixed asset supervision and control on fixed asset optimization. In addition, this study also tests the effect of the moderating variable of human resource quality in the relationshipbetween fixed asset inventory and fixed asset optimization and the relationship betweenfixed asset monitoring and controland optimization of fixed assets.The study was conducted using a survey method by distributing questionnaires to 75 authorized users of goods of court work units in Central Java. The research sample was taken using non-probability sampling with purposive sampling technique. The data obtained in this study were analyzed using Partial Least Square (PLS). The results of the study indicate that fixed asset inventory has a positive and significant effect on fixed asset optimization. Supervision and control of fixed assets have a positive and significant effect on fixed asset optimization. The quality of human resources cannot moderate the relationship between fixed asset inventory and fixed asset optimization. The quality of human resources cannot moderate the relationship between supervision and control of fixed assets and fixed asset optimization.*

Keywords: *Assets; Inventory; Optimization; Monitoring.*

1. Introduction

Reforms in various areas of national life have raised collective awareness of the ideals of realizing good governance in Indonesia. One of the areas targeted by reform is state finance.

State financial reform was marked by the issuance of a package of state financial laws, namelyLaw Number 17 of 2003 concerning State Finance,Law Number 1 of 2004 concerning Treasury, AndLaw Number 15 of 2004 concerning Audit of State Financial Management and Accountability. The enactment of the three laws has changed the old paradigm which was considered no longer able to follow the dynamics of development and overcome various weaknesses in the areas of planning and budgeting, treasury, and financial auditing.

This is based on the idea that the implementation of state governance seeks to realize state goals that give rise to state rights and obligations that need to be managed in a state financial

management system. State financial management needs to be implemented openly and responsibly for the greatest prosperity of the people which is manifested in the State Budget (APBN) and Regional Budget (APBD).

In order to manage and be accountable for state finances properly, it is necessary to have legal rules for state financial administration that regulate state treasury. According toLaw Number 1 of 2004 concerning Treasury, state treasury is the management and accountability of state finances, including investment and separated assets, which are stipulated in the State Budget and Regional Budget. State treasury itself generally includes the implementation of state revenue and expenditure, the implementation of regional revenue and expenditure, the implementation of state revenue and expenditure, the implementation of regional revenue and expenditure, cash management, management of state/regional receivables and debts, management of state/regional investment and assets, implementation of accounting and state/regional financial management information systems, preparation of accountability reports for the implementation of the State Budget/Regional Budget, settlement of state/regional losses, management of public service agencies, formulation of standards, policies, and systems and procedures related to the management of state finances in the context of implementing the State Budget/Regional Budget.

One of the important things in the state treasury is the management of state property (in general accounting terminology, usually called assets). In accounting, equity (capital) is assets minus liabilities (debts). If the value of assets is unknown, of course the state equity cannot be known properly. Therefore, good asset management is needed.

State asset management is often referred to as state property management. InGovernment Regulation Number 27 of 2014 concerning Management of State/Regional Propertyas amended byGovernment Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, state property is all goods purchased or obtained at the expense of the state revenue and expenditure budget or originating from other legitimate sources.

Management of state property is carried out based on the principles of functionality, legal certainty, transparency, efficiency, accountability, and certainty of value. Management of state property includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration, and guidance, supervision and control.

The Greatest Showman (2004)stated that asset management is divided into five interrelated work stages, namely asset inventory, legal audit, asset assessment, asset optimization, and supervision and control. Still according toThe Greatest Showman (2004), the objectives of asset management, namely efficient utilization and ownership, maintaining economic value and objectivity in monitoring and controlling allocation, use and transfer of control.

Asset optimization itself can be said to be the main goal in asset management. Based on the studyNurdiana et al. (2016),Demetouw et al. (2017),Justin (2018), AndSriastiti et al. (2020), the variables that most influence asset optimization, namely asset inventory and supervision and control. In addition, other factors that support the success of asset inventory and supervision and control which will certainly have an impact on asset optimization are the quality of human resources that manage assets. Therefore, the quality of human resources is needed as a moderating variable between asset inventory and supervision and control of asset optimization.

Meanwhile, the Supreme Court of the Republic of Indonesia is a state judicial institution that has 924 court work units spread throughout Indonesia. The Semarang High Court is the regional coordinator of the Central Java Budget/Goods User Assistant Accounting Unit (UAPPA/BW) Budget Implementation List (DIPA) of the Supreme Court of the Republic of Indonesia Administrative Affairs Agency which oversees 75 work units, consisting of 2 high courts, 35 district courts, 36 religious courts, 1 state administrative court, and 1 military court.

The phenomenon that exists in the court work unit in Central Java is that there are many state houses that are in a severely damaged condition, and can even be said to be idle assets. State houses that are intended for judges and officials with severely damaged conditions are certainly not suitable in terms of security and comfort. Moreover, for judges who receive a budget for assistance in renting official judges' houses, they certainly prefer to rent a house. This shows that asset management (in this case fixed assets) is not optimal.

Another phenomenon related to the optimization of fixed assets is the calculation of rates for state housing rentals. There are still work units that have not charged state rental rates in accordance withDecree of the Minister of Settlement and Regional Infrastructure Number 373/KPTS/2001 concerning State House Rental.

2. Research Methods

This research is an explanatory research.The Lion (1995)said that explanatory research is research that highlights the influence between determining variables and tests the proposed hypothesis, where the description contains a description but focuses on the relationship between variables. In this study, these variables include fixed asset inventory, supervision and control of fixed assets, The sampling of the study used non-probability sampling with a purposive sampling technique, meaning sampling by considering the characteristics of the population: a) involved in the management of state property; b) representation of work unitscourts in Central Java region. Based on these characteristics, it was determined that the sample in this study was the authorized user of the goods.court work units in the Central Java region because they are considered representative in relation to the authority they have. Therefore, the sample was determined to be 75 respondents in accordance with the number of court work units in the Central Java region.

3. Results and Discussion

The results of the distribution of the research questionnaire obtained 75 questionnaires that were completely filled out and could be processed. The description of the respondents in this case can be presented as follows.

Respondent Description Table

No.	Characteristics	Sample N = 75	
		Amount	**Percentage (%)**
1	**Gender**		
	Man	53	**70.67**
	Woman	22	**29.33**
2	**Respondent Age**		
	30–40 years	11	**14.67**
	41–60 years	64	**85.33**
3	**Level of education**		
	High School/Vocational School/Equivalent	1	**1.33**
	D4/S-1	51	**68.00**
	S-2	23	**30.67**
4	**Years of service**		
	10–15 years	13	**17.33**
	>15 years	**62**	**82.67**

Source: Processed primary data, 2023

From the table based on gender characteristics, it shows that the number of male respondents is greater, namely 53 respondents (70.67%) compared to female respondents of 22 respondents (29.33%). This condition brings its own advantages, namely the power of the user of goods involved in the management of state property in the court work unit in the Central Java region which is dominated by male employees generally have better physical abilities and mobility than women.

Based on the characteristics of the respondents' age, it shows that out of 75 respondents, the majority are respondents aged between 41-60 years, which is 85.33%. So, in general, respondents from the authorized users of goods involved in the management of state-owned goods in the court work unit in the Central Java region are still classified as productive age and have a high enthusiasm for working.

Based on the characteristics of the level of education, it shows that respondents with a D-4/S-1 educational background are in first place, namely 51 respondents (68.00%), followed by a S-2 educational background, namely 23 respondents (30.67%), and 1 respondent (1.33%) has a high school/vocational high school/equivalent educational background. This condition has a good impact because the power of attorney for users of goods involved in the management

of state property in the court work unit in the Central Java region has a fairly high educational background so that the work can be completed properly.

Based on the characteristics of the work period, it shows that respondents with a work period of >15 years are the largest respondents, namely 62 respondents (82.67%). This condition shows that the power of the user of goods involved in the management of state-owned goods in the court work unit in the Central Java region are employees who have adequate experience. Fixed Asset Inventory Variable

In order to reveal respondents' responses regarding fixed asset inventory variables in this study, three statements were used which were taken from the indicators, namely:asset inventory processstill, update*database*assetstill, and the accuracy of asset data recordingstill.

Respondents' Response Table on Fixed Asset Inventory

No.	Indicator	Index	STD. Dev	Criteria
1	Fixed asset inventory process	3.75	0.750	Tall
2	Fixed asset database update	3.92	0.892	Tall
3	Accuracy of fixed asset data recording	3.88	0.730	Tall
	Index Value	**3.85**		**Tall**

Source: Processed primary data, 2023

Based on the response table on the fixed asset inventory variable indicator from the calculation of the questionnaire results, the figure is 3.85, indicating that most respondents consider that the fixed asset inventory in the court work unit in the Central Java region is in the high category. This condition shows that employees involved in the management of state property in the court work unit in the Central Java region have a high commitment to conducting a fixed asset inventory.

The highest indicator of the fixed asset inventory variable is the fixed asset database update indicator with a value of 3.92. This shows that employees involved in the management of state assets in the court work unit in the Central Java region have a commitment to be orderly in updating the fixed asset database. The lowest indicator is the fixed asset inventory process indicator with a score of 3.75. These results show that employees involved in the management of state assets in the court work unit in the Central Java region, although the value is the lowest compared to other indicators, still have a high commitment to be orderly in carrying out the fixed asset inventory process.

In order to reveal respondents' responses regarding the variables of supervision and control of fixed assets in court work units in the Central Java region, this study used four statements taken from indicators, namely the implementation of supervision and control of assets, the use of the State Asset Management Information System (SIMAN) application, audit follow-up, and the use of information technology and supporting infrastructure.

Table of Respondents' Responses to Fixed Asset Supervision and Control

No.	Indicator	Index	STD. Dev	Criteria
1	Implementation of supervision and control of fixed assets	3.95	0.691	Tall
2	Use of the State Asset Management Information System (SIMAN) application	3.77	0.704	Tall
3	Audit follow-up	4.11	0.685	Tall
4	Use of information technology and supporting infrastructure	4.17	0.719	Tall
	Index Value	**4.00**		**Tall**

Source: Processed primary data, 2023

Based on the response table on the indicators of supervision and control of fixed assets from the calculation of the results of the questionnaire answers, the figure is 4.00, which indicates that most respondents consider that supervision and control of fixed assets in court work units in the Central Java region are in the high category. This condition shows that employees involved in the management of state property in court work units in the Central Java region carry out supervision and control of fixed assets in accordance with applicable provisions.

The highest indicator of the fixed asset monitoring and control variable is the use of information technology and supporting infrastructure of 4.17. This shows that fixed asset monitoring and control requires the use of adequate information technology and supporting infrastructure in order to be implemented properly. The lowest indicator is the use of the SIMAN application which has a value of 3.77. In this case, the use of the SIMAN application in implementing fixed asset monitoring and control, although its value is still in the high category, still needs to be increased because its value is smaller than other indicators.

In order to reveal respondents' responses regarding the variable of fixed asset optimization in court work units in the Central Java region, this study used four statements taken from indicators, namely the implementation of fixed asset optimization, involvement of third parties, increasing PNBP, and efficiency of implementation.

Respondents' Response Table on Fixed Asset Optimization

No.	Indicator	Index	STD. Dev	Criteria
1	Implementation of fixed asset optimization	4.08	0.813	Tall
2	Third party involvement	4.07	0.718	Tall
3	Increase in PNBP	3.93	0.772	Tall
4	Efficiency of implementation	4.01	0.825	Tall
	Index Value	**4.02**		**Tall**

Source: Processed primary data, 2023

Based on the response table on the variable indicator of fixed asset optimization from the calculation of the questionnaire results, the figure shows 4.02, which indicates that most respondents consider that the optimization of fixed assets in the court work unit in the Central Java region is in the high category. This condition indicates that the court work unit has attempted to take steps to optimize fixed assets.

The highest indicator of the fixed asset optimization variable is the implementation of fixed asset optimization with a value of 4.08. This shows that the implementation of fixed asset

optimization has been carried out well. The lowest indicator is the increase in PNBP with a score of 3.93. This shows that although the value is still included in the high criteria, fixed asset optimization must still consider the increase in the value of PNBP received.

Data analysis was conducted to test the validity of each indicator and the reliability of the construct. Validity criteria were measured by convergent validity, while construct reliability was measured by composite reliability.

Reliability measurement using two methods, namely:

1) A questionnaire is said to be reliable if a person's answers to the statements are consistent or stable over time.(Ghozali, 2011). Reliability test is the level of stability of a measuring instrument in measuring a symptom/event. The higher the reliability of a measuring instrument, the more stable the measuring instrument is. A construct is said to be reliable if it provides a cronbach alpha value > 0.6(Ghozali, 2006).

Cronbach Alpha Table

Variables	*Cronbach's Alpha*
Fixed asset inventory	0.752
Quality of human resources	0.737
Fixed asset optimization	0.780
Supervision and control of fixed assets	0.758

Source: Data processing with PLS, 2023

2) Apart from Cronbach's alpha, to assess the reliability of a construct, it can also be done by looking at the composite reliability between constructs with their indicators giving good results, namely above 0.7 where the loading factor results of 0.7 and above are good.

Composite Reliability Table

Variables	*Composite Reliability*
Fixed asset inventory	0.858
Quality of human resources	0.835
Fixed asset optimization	0.857
Supervision and control of fixed assets	0.847

Source: Primary dataprocessed, 2023

The table shows that the composite reliability results for each construct are good, namely above 0.7. According toChina (1998),an indicator is said to have good reliability if its value is above 0.7 and can be maintained and accepted at a value of 0.5 to 0.6. It can be seen here that the value for all variables has a composite reliability value > 0.7, meaning it has a good reliability value and can be used for further research processes. What is meant by reliable here is that the indicators used in real research are in accordance with the real conditions of the research object.

After the estimated model meets the criteria of the outer model, the next step is to test the structural model (inner model). The following are the R-Square values on the construct:

Table*R-Square*

Variables	Before Moderation	After Moderation

Fixed asset optimization	0.777	0.785

Source: Processed primary data, 2023

The table shows that the R-Square before moderation gives a value of 0.777 for the construct of fixed asset optimization, which means that fixed asset optimization is able to explain the variance of fixed asset inventory and fixed asset supervision and control towards fixed asset optimization by 77.7%, the remaining 22.3% is explained by other variations that are not included in the model. The R-Square value is also found in fixed asset optimization which is moderated by the quality of human resources between fixed asset inventory and fixed asset supervision and control, which is 78.5%, the remaining 21.5% is influenced by other variables that are not included

The hypothesis testing carried out is as follows:

TableHypothesis Testing Before Moderation

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Fixed asset inventory→fixed asset optimization	0.519	0.511	0.070	7,375	0,000
Supervision and control of fixed assets→fixed asset optimization	0.433	0.444	0.077	5,597	0,000

Source: Processed primary data, 2023

Hypothesis Test Table After Moderation

Variables	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Fixed asset inventory→fixed asset optimization	0.475	0.475	0.083	5,695	0,000
KSDM*IAT→fixed asset optimization	-0.022	-0.036	0.092	0.236	0.813
KSDM*PPAT→fixed asset optimization	-0.046	-0.026	0.094	0.488	0.626
Supervision and control of fixed assets→fixed asset optimization	0.391	0.396	0.091	4,283	0,000

Source: Processed primary data, 2023

1) The Influence of Fixed Asset Inventory on Fixed Asset Optimization

The first hypothesis test (H1) shows that the original sample estimate value of fixed asset inventory on fixed asset optimization is 0.475, meaning that the better the fixed asset inventory, the better the fixed asset optimization. The statistical test results show a t-statistic value of 5.695> t-table 1.97 with P-Values of 0.000 <0.05, so it is stated that there is a significant relationship. Thus, H1 in this study states that if the fixed asset inventory is good, it will improve the optimization of fixed assets, so that H1is*accepted*.

2) The Influence of Fixed Asset Supervision and Control on Fixed Asset Optimization

The second hypothesis test (H2) shows that the value of fixed asset supervision and control on fixed asset optimization is 0.391, which indicates that the direction of the relationship is positive. The T-statistic value is4,283> 1.97 with P-Values of 0.000 < 0.05 so it is stated to have a significant relationship.Thus, H2 in this study which states that good supervision and control of fixed assets will increase the optimization of fixed assets is accepted.

3) The Impact of Moderation of Human Resource Quality on the Influence of Fixed Asset Inventory on Fixed Asset Optimization

The third hypothesis test (H3) shows that the fixed asset inventory on fixed asset optimization moderated by human resource quality is -0.022 with a T-statistic value of0.236< 1.97 and P-Values of 0.813 > 0.05 indicate that the relationship between fixed asset inventory and fixed asset optimization cannot be moderated by the quality of human resources. Thus, H3 in this study which states that there is a relationship between fixed asset inventory and fixed asset optimization moderated by the quality of human resources is rejected.

4) The Impact of Moderation of Human Resource Quality on the Influence of Supervision and Control of Fixed Assets on Fixed Asset Optimization

The fourth hypothesis test (H4) shows that supervision and control of fixed assets towards optimization of fixed assets moderated by the quality of human resources is -0.046 with a T-statistic value of0.488< 1.97 and P-Values of 0.626 > 0.05 which indicates that the relationship between supervision and control of fixed assets on the optimization of fixed assets cannot be moderated by the quality of human resources. Thus, H4 in this study which states that there is a relationship between supervision and control of fixed assets on the optimization of fixed assets moderated by the quality of human resources is rejected.

The discussion in this study will present the results of the variable testing in this study as a whole and in depth. Based on descriptive data processing and data processing using PLS to determine the hypothesis testing, the following discussion is obtained.

1) Fixed Asset Inventory

The results of the study indicate that fixed asset inventory has a positive and significant effect on fixed asset optimization. This means that properly implemented fixed asset inventory will increase fixed asset optimization.

Technically, a properly implemented fixed asset inventory activity can provide complete information on the fixed assets owned, both assets that are in a utilized condition and in an idle condition. This certainly has a very important role as a determinant in order to utilize each fixed asset optimally according to its respective objectives and functions.

According to the indicators used in this study, there are at least three things that need to be considered in fixed asset inventory, namely the fixed asset inventory process, fixed asset database updates, and fixed asset data recording accuracy. Consecutively, the index values for each of these indicators are3.75, 3.92, and 3.88. This means that everything is in the high criteria.Therefore, these three indicators must be considered so that fixed asset inventory can run well so that it can increase the optimization of fixed assets.

The results of this study are in line with the results of research conducted byArdiani (2020),Justin & Nursalim (2018),Pauweni et al. (2017),Demetouw et al. (2017), AndNurdiana et al. (2016).

2) Fixed Asset Supervision and Control

The results of the study indicate that supervision and control of fixed assets have a positive and significant effect on the optimization of fixed assets. This means that supervision and control of fixed assets that are carried out properly will increase the optimization of fixed assets.

Technically, the monitoring and control activities of fixed assets that have been carried out through the State Asset Management Information System (SIMAN) application can significantly increase the optimization of the use of fixed assets owned and of course continue to be supported by other monitoring and control activities.

According to the indicators used in this study, there are at least four things that need to be considered in the supervision and control of fixed assets, namely the implementation of supervision and control of assets, the use of the SIMAN application, audit follow-up, and the use of information technology and supporting infrastructure. Consecutively, the index values for each of these indicators are3.95, 3.77, 4.11, and 4.17. This means that all of them are in the high criteria.Therefore, these three indicators must be considered so that monitoring and control of fixed assets can run well so that it can increase the optimization of fixed assets.

The results of this study are in line with the results of research conducted bySriastiti et al. (2020),Justin & Nursalim (2018),Antoh (2017), Demetouw et al. (2017), AndNurdiana et al. (2016).

3) Human Resources Quality

In this study, the quality of human resources is expected to be a moderating variable that can strengthen the relationship between fixed asset inventory and fixed asset optimization and strengthenrelationship betweenfixed asset monitoring and controland optimization of fixed assets. However, the results of the study show thatThe quality of human resources cannot moderate the relationship between fixed asset inventory and fixed asset optimization and also the relationship between fixed asset supervision and control and fixed asset optimization.

According to the indicators used in this study, there are at least seven indicators that need to be considered inquality of human resources, namely knowledge, skills, activity, quality, HR management, coordination, and HR improvement.In succession, the index values for each of these indicators are2.93, 3.77, 3.79, 3.96, 3.64, 3.97, and 3.60. This means that there are four indicators that fall into the high category, namely skills, activeness,quality, and coordination. The rest, namely knowledge, human resource management, and human resource development are in the moderate category. The following is an explanation of the suboptimality of the three indicators.

a. Knowledge

Based on the research findings, it was found that many employees appointed as managers of state assets in work units are still classified as new employees so that knowledge about managing state assets, including fixed assets, is still limited and needs to be improved. In addition, the knowledge of state asset managers that they have is also not in accordance with what is needed to optimize fixed assets because their disciplinary/educational background is not directly related to managing state assets.

b. Human resource management

Based on the research findings, the results obtained were that managementhuman Resourcesmanaging state-owned assets in work units is still not optimal. This is reflected in the fact that work units are still found to have not paid attention to workload analysis in appointing managers of state-owned assets. The cause is the limitedhuman Resourceswho specifically manage state assets. Many of them have jobs outside their jobs as state asset managers. This certainly affects the success of optimizing fixed assets.

c. Human resource development

Based on the research findings, it was found that many state-owned asset managers have not been included in technical guidance (bimtek) and training on fixed assets. This is due to the limited quota for bimtek and training. In addition, work units are also less active in seeking information on existing bimtek and training. This certainly affects the success of optimizing fixed assets due to the increase in quality.human Resourcesnot achieved which causes fixed asset management not to be supported by competent human resources.

Based on the discussion above, it can be concluded that the qualityhuman Resourceshas not provided support to improve the optimization of fixed assets. This shows that human resources who manage fixed assets are still not appropriate in implementing fixed asset management which ultimately affects the success of fixed asset optimization.

The results of this study are in line with the results of research conducted byThe Last Supper (2019).

4) Fixed Asset Optimization

Of the five stages of asset management according to Siregar (2004) which include asset inventory, legal audit, asset assessment, asset optimization, and asset supervision and control, asset optimization itself can be said to be the main objective in asset management. At the technical level, its implementation in government agencies refers toRegulation of the Minister of Finance Number 115/PMK.06/2020 concerning the Utilization of State Property.

According to the indicators used in this study, there are at least four things that need to be considered inoptimization of fixed assets, namely the implementation of optimization of fixed assets, involvement of third parties, increasing PNBP, and efficiency of implementation.In succession, the index values for each of these indicators are4.08, 4.07, 3.93, and 4.01. This means that everything is in the high criteria.Therefore, these three indicators must be taken into account so thatfixed asset optimizationcan run well so that it can increase the optimization of fixed assets.

4. Conclusion

In order to manage and be accountable for state finances properly, it is necessary to have legal rules for state financial administration that regulate state treasury. According toLaw Number 1 of 2004 concerning Treasury, state treasury is the management and accountability of state finances, including investment and separated wealth, which are stipulated in the APBN and APBD. This research is an explanatory research.The Lion (1995)said that explanatory research is research that highlights the influence between determining variables and tests the proposed hypothesis, where the description contains a description but focuses on the relationship of variables. In this study, these variables include fixed asset inventory, fixed asset supervision and control, The sampling of the study used non-probability sampling with purposive sampling technique, meaning sampling by considering population characteristics.

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