DETERMINANTS TEST OF THE EFFECTIVENESS OF FIXED ASSET MANAGEMENT IN MATARAM CITY GOVERNMENT

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Abstract

The effectiveness of fixed asset management is implement the basic principles management of the assets of the fixed assets in government controlled areas by followin the policy foundations set by legislation, government regulations, presidential decrees and decrees related to regulation / fixed asset management area. There are some notes problems still faced by the city of Mataram in achieving the full WTP opinion from the supreme audit agency (BPK) of the Republik of Indonesia, namely in terms of fixed assets is still the wrong find their recording input, as well as legal constraints on assets owned by the City of Mataram.

This research aimed to determine the effect of the Quality of Human Resources Local Officials, Asset Management Information Systems and Internal Control System of Government on the Effectiveness of Fixed Assets Management in Mataram City Government. This research using purposive sampling method with the total respondents 40 peoples. The analytical method used in this research is SEM PLS by use SmartPLS software 3.0. The results of this research indicate that: 1)Quality of Human Resources Regional Apparaturs positive and significant impact on the Effectiveness of Management of fixed assets, 2)Management Information System assets positive and significant impact on the Effectiveness of fixed Asset Management, and 3)Government Internal Control Systems and a significant positive effect on the effectiveness of fixed Assets Management.

The implications of this study are expected to contribute to become a reference to help leaders in the City of Mataram partikular in evaluating the Regional Regulation Mataram No. 17 of 2011 on the Management of Regional Property includes the manufacture of SOP the right of the asset management area, so it will be able to further optimize the management of fixed assets in the City of Mataram.

Keywords: Quality of Human Resources Regional Apparatus, Internal Control System of Government, Asset Management Information Systems, Effectiveness of Fixed Assets Management.

1. Introduction

Every region has the diversity potential natural resources. Obviously, diverse resources should be optimally managed so that it can be felt by every people in the area. Assets region is potential economic and also as an indispensable resource in local governance, because if the assets are managed well, it can contribute to the local government as well as a source of revenue to support the role and functions of local government as a provider of public services to the society.

General issues that always exist in Indonesian local government in managing their assets management and also happened in government is lack of trained human. That makes items management by the local goverment cannot be optimal in their usage and utilization. For example in (LHP BPK, 2015), which suggests that there are still some problems which related to the effectiveness of fixed asset management in Mataram City, such as: a) Wrong input of fixed assets recording; b) cannot be traced assets; c) Fixed assets that should be supplies; d) The assets are still controlled by third parties; e) Pending assets elimination; f) Grants asset which are still in the grant procces; g) The land whichis still in certificates process.

Based on the problem indicators, Mataram Government assets are not well managed. For example, LHP BPK RI recomand LKPD Mataram (2015) to do their assets reporting as the procedures and regulation. Not only the financial reports, managent local asset managemenet is also an important part of state finances. It is stated in state regulation chapter 1 number 1 No. 17/2003: "Financial State is nation's right and responsibilities which can be measured by money. As well as everythink that my concern to cash or goods which state belonging related to the rights and responsibilities application".

Local government assets is roled in PP no. 27 of 2014 that replace the PP no. 6 of 2006 jo PP no. 38 of 2008 about local and national government assets management. it is guided technically by state ministry regulation no.19 of 2016 about the financial guidence of the local government assets. Based on regulation no. 1 of 2004 about state treasury chapter 44 it states that goods and local assets users which belong to them have to manage and organize them well..

Human resources is the main pillars and the generator as well in realizing the vision, mission and the goal of organization (Martoyo, 2002). No matter how well a system that would be even the best

system would be useless if it were not supported by good human resources. Personal human resources consist of the education, the experiences, well trained human resources. They are related firmly to each other. The human resources factor are inherent. Naturally human resources factor are the personal character of human being they have as the characters. Therefore the qualified regional apparatus play important role in creating the effective asset management.

Since 2011, all of the records, transfer, elimination of fixed assets Mataram City conducted by used a computer-based information system, that is Information Systems Regional's Assets Magement and Accounting). The legal outstanding for the obligation to use SIMDA BMD in the management of fixed assets are set out in Article 98 of Mataram City Regulation No. 17/2011 about Regional Property Management. One of the most expected from the implementation of information systems in an organization is the system is successful in technology implementation. These successes will be able to process raw data into quality information which is then presented in the financial reports used as a basic to make decision for users of government financial reports (Indriasari and Nahartyo, 2008) and as one of the keys to increasing the accountability and transparency of government financial reports. BMD SIMDA success will be essential in generating fixed asset information that is reliable and relevant areas, as a way to maximize the asset management in Mataram.

According to the Government Regulation Number 60 of 2008 that:

"The system of internal control is an integral process in action and activities that are performed continuously by the leader and all employees to provide reasonable assurance for the achievement of organization goals through effective activity, the reliability of financial reporting, the safeguarding of country 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 country assets / areas should be built adequately. From the above theory that safeguards the region's assets is influenced by an effective system of internal control ".

The purpose of internal control systems are effective government which is to provide reasonable assurance for the achievement of the effectiveness and efficiency of achieving the purpose of state government/regions, the reliability of financial reporting, the safeguarding of state assets, and compliace to the norm of law (Government Regulation No. 60 of 2008). Thus, to achieve the goal of effective internal control within the government needed an effective measure of which must have the capacity of individuals whose quality is in accordance with its responsibilities. In addition, any field

work should be undertaken by a different person in the sense to run an effective internal control in a company / entity is not allowed any dual position it to avoid any fraud that might occur in an agency (Hamidah, 2014).

Some early research about the factors that influence the effectiveness of asset management, among others carried out by (Hamidah, 2014), the result is that the internal control system of government management of state property and Human Resources has a significant positive effect towards security of country assets. Aligned with that in the study (Alifnur, 2014) that the internal control (control of environment, risk assessment, control activities, information and communication, monitoring) has significant impact for the accountability and transparency of fixed assets. And then on the research (Azhar, 2013) concluded that the quality of local officials, regulation and systems of information has impact for the management of asset, whereas only partially quality of apparatus in area does not affect for the management of asset.

This study develops of research (Azhar, 2013) that uses variables of human resources, regulation, and information systems as an independent variable, and also use variables of management asset as the dependent variable. On research (Hamidah, 2014) which uses a variable internal control system of government and Human Resources as independent variables, also use variables Security Assets of the State as the dependent variable. One of the factors that affect the realization of fixed asset management are the quality of the internal control system superior to the performance of the staffs, especially those related with management of asset, in this case the head of Sub Division of Administration, the management and storage of goods, and the staff is part of the asset.

This study explores some of the newness of which lies in the addition of the internal control system variables as an independent variables / exogenous. Another point of the differences in this research is the object of research that try to assess the overall fixed assets compared to previous research that still a lot of research focuses on the fixed assets of land and buildings. Then in this research tries to present the results of the analysis of data obtained using methods SmartPLS version 3.0.

Based on these descriptions, the writer would like to do research on Quality Impact of Human Resources in Administrative Region, System Information of Management Asset and Internal Control

System of the Government towards Effectiveness of Management Fixed Assets in the Government of Mataram City. This is the challenge for Mataram City to maintain an WTP opinion which had been obtained in 2014 and 2015.

The formulation of the problem in this research are: "is the Quality of Human Resources Regional Apparatus, System Information Asset Management and Internal Control Systems Government significantly influence the effectiveness of Fixed Assets Management of the Mataram City Government?".

The purpose of this research was to examine, analyze and find empirical evidence on the significance of the influence of local human resource quality, Asset Management Information System, as well as the Internal Control System of the Government towards the Government Asset Management Effectiveness Mataram.

2. Theoretical Framework and Development Hypothesis

2.1. Agency theory

According to (Lane, 2000) agency theory can be applied in public organizations, where it is stated that the modern democratic state based on a series of agent-principal relationship. (Setiawan, 2012) states that the framework of Principal-Agent relationship is a very important approach to analyzing public policy commitments. (Mardiasmo, 2002: 22) explains the context of accountability in the public sector that nation of accountability as a fiduciary obligation (the Government) to provide accountability, presenting, reporting and disclose all activities and the activities they are responsible to the mandate giver (people) that have the right to ask for such accountability. With increasing accountability of local government received information society becomes more balanced towards the local government, which means informative asymmetry can be suppressed/reduced. Thus it is possible to conduct corruption can also be minimized (Setiawan, 2012).

And is therefore agency theory in this research is the basic theory for the variables used are in the order of effectiveness of internal control fixed asset management Mataram the City Government of.

Based on the theory of agency management of resources by the government must be monitored to ensure that the management is done by full compliance with the various rules and regulations.

2.2. Theory of Public Policy Implementation

According to (Aji, 2014) that:

"The implementation concept of the policy in principle is a way for a policy to achieve its goals. To implement public policy, there are two options that directly implements measures in the form of programs or through policy formulation derivatives of these public policies. The series of policy implementation can be observed with clearly that starts from the program, to the project and to the activities. The model was adapted mechanisms prevalent in management, especially in management of the public sector. Policies derived such as programs and then lowered into the projects, and finally manifested in the activities, whether undertaken by government, civil society, and government cooperation with the civil society".

(Meter and Horn in Winarno, 2008) defines that:

"The implementation of public policy as actions in previous decisions. These actions include efforts to transform decisions into actions of operations within a certain time and in order to continue the efforts to achieve a big change and a small that declared by policy decisions made by public organizations that directed to achieve the objectives that have been established ".

From the explanations above, it can be concluded that the implementation of the policy will not begin until the goals and objectives set out or identified by policy decisions. So it is a process of policy implementation did by various actors that are likely to get a result that in accordance with the objectives or goals of the policy itself.

2.3. Effectiveness of Asset Management

Effectiveness is the relationship between the output of a central responsibility with the targets that must be achieved, the greater contribution than the output produced to the value achieving that goal, it can be said to be effective the unit's (Supriyono, 2000: 29). Therefore, it can be explained that the effectiveness of the relationship with the target output of responsibility that must be achieved. The greater the output generated from the target to be achieved, so it can be said to be effective and efficient. While the meaning of the management of asset area is to carry out the management of asset / Regional Property (BMD) based on the principle of the basics the management of asset for assets / BMD by following a policy platform that governed by the Act, government regulations, presidential decrees, ministerial decrees and Decree related by setting / management of regional assets.

According to (Surminah, 2008) that:

"The effectiveness the management of asset is a system management or a functional unit that serves / served to operate a set of resources (human resources, money, machine, goods, time) and a set of instruments (methods, standards / criteria) in order to achieve the goals / objectives appropriately".

Requirement of management asset will be an important that relating with the availability, efficiency, quality, continuity of the company and the fulfillment of environmental safety) physical assets owned by the company ".

2.4. Quality of Human Resources Regional Apparaturs

Human resources in local government is usually called local officials who's have quality that it can carry out its duties and functions with a good way. According to (Koswara, 2001: 266) that the context of the quality of human resource personnel in decentralization is the ability of professional and technical skills of the employees including the staff and implementing at the local government. Meanwhile, according to (Matindas, 1997) that the quality of human resources is human resources that not only has the ability to finish the job, but also to develop themselves and to encourage developing colleagues.

Human resources/local officials should have quality so that it can carry out its duties and functions with a good ways. Related to the quality or the ability of human resources, (Robbins, 2008: 52) defines the ability to refer to an individual's capacity to perform various tasks in a particular job.

Government Regulation No. 27 of 2014 about Management of goods state/Region, reveal that the manager of the goods, user of goods and/or authorized user of goods shall secure the property of the state/region that are in their control. From the regulation is clear that the role of human resources is very influential in the management of asset region. Therefore, the need for personnel resources that have an understanding of the entire management of assets. In managing the human resources that can be done by including in the education and training of technical guidance on the management of goods. Coaching aimed to improve the quality of government officials who's manage the property state/ region, so through coaching that intensive and effective, implementation of state assets management can work well and achieve goals.

2.5 Information System of Management Asset

In the management of region asset are needed information systems. According to (Azhar, 2013: 19), the information system is a series of formal procedures by which data is grouped, processed to be information, and distributed to the users. Then (Grubisic, 2009) try to give a better understanding about the management of public assets as an integral part of public sector reform.   According to (Grubisic, 2009), lack of information about public assets preclude determination of the value of assets. To achieve the purpose of management asset in a planned, integrated and capable of providing the desired data and information in a short time, in need the support of information system to make decision on assets or Management of Information Systems and Accounting-Regional Property (SIMDA BMD).

Right now, SIMDA BMD is an effective means to improve performance so that transparency in the management of local assets is guaranteed (Siregar, 2004: 36). The purpose to develop SIMDA is as a tool for the optimization and efficiency of management asset. The benefits of SIMDA is for the orderly administration of assets, the highest asset utilization and determine the best assets, simplify control of the asset, knowing the value of assets, and support the development of strategic planning (Siregar, 2004: 40).

2.6 Internal Control System of Government

In Government Regulation No. 60 of 2008, the Government Internal Control System (SPIP) is held Internal Control System as a whole in the neighborhood of the central government and local governments. Based on the understanding, then can be concluded that the internal control system of government include methods and policies are coordinated in the country to secure the country's wealth, test accuracy, precision and reliability of the records/accounting data and to encourage compliance with management policies held completely within the central government and local governments.

In Regulation No. 60 of 2008, the elements of the Internal Control System in the Government refers to the elements of the Internal Control System which has been practiced in the government in various countries. Implementation of this element it is done with a purpose to unite and become an integral part of the activities of government agencies. According to the PP 60 of 2008, elements on SPIP

include: Control environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Internal Control.

2.7 Conceptual Framework Research

With the applicable of Law No.23/2014 about Regional Government, where every local authority to regulate and manage the household of their respective regions, we need a reliable local officials to ensure the implementation of governmental tasks and development of effective and efficient manner. Based on the Law on the State Treasury No. 1 of 2004 Article 44, stated that the goods or management of local asset required to manage and administer property that are in their control area as well as possible. Therefore it can be concluded that the quality of local officials as an important role in asset management in an organization or government agency.

(Mardiasmo, 2002: 237) argues that:

"Associated with an increase in state assets management authority local governments need to set up appropriate instruments to perform in a professional asset management area, transparent, accountable, efficient, and effective, start of the planning, management/ utilization, and supervision".

Based on these quotations, seen the need for an information system that able to optimize the management of regional assets. Based on Government Regulation No.56/2005 about the financial information systems area also mention that each region should organize information systems in their respective regions.

(Hamidah, 2014) suggests that as the foundation for the whole process of security in the management of country assets, every government agency shall create and maintain an environment in organizations that encourage behavior positive and healthy management. The main thing is to encourage the availability of the entire state asset manager that has a strong awareness of the importance of enforcement of the internal control system. This creation is done through the enforcement of integrity and ethical of all employees, commitment to the competence of each component of the organization, the leadership is conducive, the drafting of an organizational structure that supports the strategy to achieve the goal, the delegation of authority and responsibility appropriate, sound policy in coaching effective human resources and both working relationships between institutions.

Relationship variables used in this research is illustrated in picture 1. Conceptual the framework Research as follows:

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┌────────────────────────────────┐
│  Quality of Human Resources    │                    H₁
│      Regional Apparaturs       │ ─────────────────────────┐
└────────────────────────────────┘                          ▼
┌────────────────────────────────┐     ┌──────────────────────────────────────┐
│ System Information of Management│ H₂  │  Effectiveness of Fixed Asset        │
│            Asset               │ ──► │         Management                    │
└────────────────────────────────┘     └──────────────────────────────────────┘
┌────────────────────────────────┐                    H₃
│   Internal Control System of   │ ─────────────────────────┘
│         Government             │
└────────────────────────────────┘
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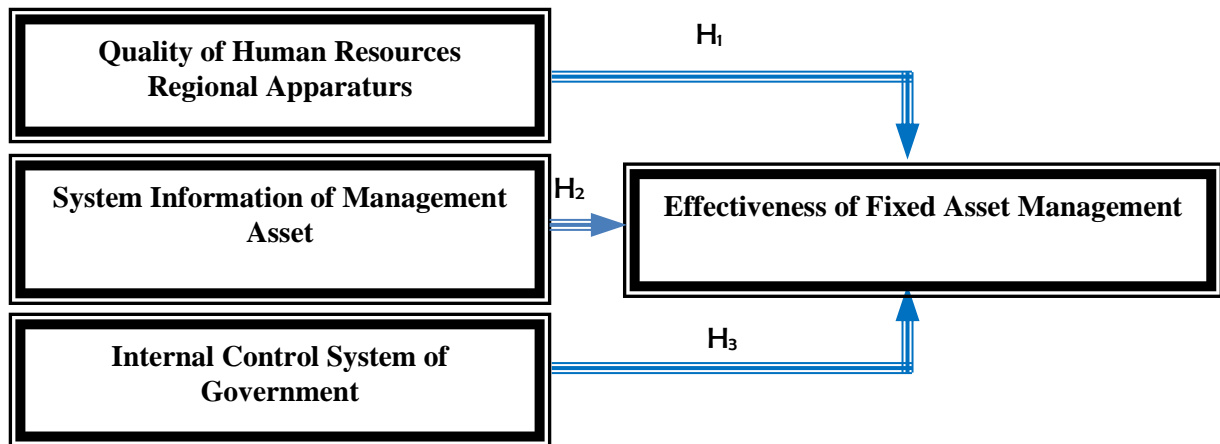
Picture 1. The Framework of Conceptual Research

2.8. *Hypothesis Development*

2.8.1. *Effect of the Quality of Human Resources Regional Apparatuses of the Effectiveness of Fixed Assets Management*

Success or failure of the implementation of asset management, the majority of the human subject the executive/Human Resource. Human resources involved in governing itself consists of: Head of the working unit, Government officials, and community participation.

In the research (Mifitri, 2009) says that the effect of control and capacity of officials have a significant impact towards security of the Regional Asset District Langkat. In line with that in the study (Hasfi, 2013) says that the Apparatus Resources have a significant impact on the management of State Property in terms of security and maintenance of assets. Also in the study (Putra, 2012) which says that there is a significant influence of management and storage capabilities towards goods Administration Regions.

Based on description above, it appears that a strong correlation between the quality of human resources of the apparatus with the field of work/tasks assigned, so that the quality of the human resources will be able to achieve the goals/objectives of the organization with the maximum. Thus, the hypothesis in this study are:

H₁: *Quality of human resources regional apparatus positive and significant impact on The effectiveness of Fixed Assets Management.*

2.8.2. Effect of Asset Management Information System of the Effectiveness of Fixed Assets

Management.

(Erimalata 2015) states that:

"The quality of an information system is not only measured by the quality of the software and the quality of the output produced, which the quality of the output produced by the system will depend on the completeness of the data that are fed. The more complete supporting data that supplement a fixed asset to be recognized or recorded into the database, 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 management by the asset management information ".

The information system is capable of producing information that is timely, accurate, appropriate, and relevant and meet the criteria and other measure of the quality of information, will affect the quality of the management of fixed asset management. This is similar to the results of research (Azhar, 2013) which states that the quality of information systems greatly affect the asset management either partially or simultaneously (together with other variable is the variable SDM and Regulation).

Based on the above, it appears that to produce good information / accurate then needed a good quality of the information system used, and thus the user information will be very easy to accept / understand the information presented. Thus, the hypothesis in this study are:

H₂: *Asset Management Information System positive and significant impact on the effectiveness management Fixed Assets.*

2.8.3. Effect of Internal Control System of the Government of the Effectiveness of Fixed Assets

Management.

In support of local asset management efficiently and effectively, as well as the transparency of local asset management policy, the local government needs to implement the Internal Control System as a tool to supervise the Regional Government. A series of regional asset management process to become the reports needed, very susceptible to fraud, if the internal control in each SKPD not work effectively. To overcome this, we need their efforts to improve internal controls consistently by government agencies, namely to realize the implementation of the internal control area property

effectively and efficiently. Internal control will create the reliability of financial reporting, the safeguarding of state assets and compliance with laws and regulations in force, the effectiveness, efficiency, transparency and accountability of public finance management.

Research (Alifnur, 2014) suggests that the internal control (control environment, risk assessment, control activities, information and communication, monitoring) significantly affects the accountability and transparency of fixed assets in the West Java Provincial Government. Likewise in the study (Putra, 2012) that simultaneously controls affect the asset management area. It is also supported by research (Hamidah, 2014) which resulted in the conclusion that the implementation of SPIP for management of state property and SDM positive significant effect on the security of state assets. Based on the above, then the hypothesis in this study are:

H₃: *Government Internal Control System and significant positive effect on the Effectiveness of Fixed asset management.*

3. Research Method

This research uses a quantitative research methodology explanatory approach, the research aims to identify and explain the relationship between two variables or more independent variables (exogenous) to the dependent variable (endogenous). This study aimed to examine the effect of quality of Human Resources Regional Apparatus (SDM), Information Systems, and Government Internal Control System (SPIP) Against Government Fixed Assets Management Mataram.

3.1. Population and Sample Research

The population in this study is a Civil Servant (PNS) in the scope of the government of Mataram NTB with criteria: civil servants who have the power/duty to handle the asset management area. In this case the Head of Sub Sector Assets Administration at the Department of Regional Finance Management, Administrator assets at the each SKPD (pengurus Barang Pengguna), and Administrator Goods Maid (Pengurus Barang Pembantu) belonging to the area as the operator of SIMDA BMD. The entire population is derived from 39 working units (SKPD) in the City of Mataram, so we get the number of population is 336 people.

Techniques used in the sampling in this research is by using purposive sampling method with the type of sample selection is based on the consideration (judgment sampling). Total sample will be the respondent from each SKPD in this study of 40 people with the following criteria: Administrator assets at the each SKPD as a data processor SIMDA BMD; and the head of Sub Sector the asset security at the Regional Finance Agency (BKD).

For more details about the distribution of the sample population in this study, can be seen in Table 1 below.

Table 1.
Population dan Sample Research

| Amount of SKPD | Amount of Population | | | Amount of sample |
	Head of Sub Sector Assets Administration at the Department of Regional Finance Management	Administrator assets (Pengurus Barang Pengguna)	Administrator Goods Maid (Pengurus Barang Pembantu)	
39	1 people	39 people	296 people	40 people

3.2. Conceptual and Operational Definitions Measurement of Variables

3.2.1. Quality Human Resources Administrative Region

Quality Human Resources Administrative Region is the respondents' opinions about the capabilities and are required to complete tasks and responsibilities as employees involved in managing the region's assets. In this study were used as indicators of SDM to management assets are: 1) The educational background, 2) Experience 3) Knowledge, 4) Skills, 5) Respect the work.

3.2.2. Asset Management Information System

SIMDA BMD is an information system that is used for data processing of fixed assets. An information system will receive input in the form of raw data is then processed into information in the form of output (output). In this study the quality SIMDA BMD was measured by: 1) Availability of 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.

3.2.3. Government Internal Control System (SPIP)

Control is meant here is a series of monitoring activities / internal control carried out by the organization in the achievement of organizational goals, which includes the organizational structure, methods, and measures are coordinated to maintain the wealth of the organization, check the accuracy and reliability of accounting data, boost efficiency, and policy compliance management (Bastian, 2011: 450). Internal control in this study was measured by the following indicators: 1) Description of the tasks and authority of aparatrur, 2) Suitability planning with a vision and mission, 3) Compliance is planning to evaluation of the previous year, 4) to risks, 5) Completeness asset inventory , 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 flaws found , 12) Supervision of the immediate supervisor.

### 3.2.4. Effectiveness of Fixed Assets Management.

The effectiveness of asset management is a system management or a functional unit that serves / served to operate a set of resources (human resources, money, machinery, goods, time) and a set of instruments (methods, standards / criteria) in order to achieve the goals / objectives with right. The need will be an important asset management relating to the availability, efficiency, quality, continuity of the company and the fulfillment of environmental safety) physical assets owned by the company. Related to the Effectiveness management fixed assets of the indicators used were: 1) Compliance 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 valuation, 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.

3.3. Data Collection Procedures

The data used in this study are primary data. Primary data is data obtained through questionnaires directly distributed to civil servants in the scope of Mataram City Government directly related to asset management in accordance with the predetermined sample and discussed previously.

3.4. Procedure Data Analysis

Questionnaires were completed by respondents quantified in advance so as to produce outputs a number that is analyzed by the program SmartPLS 3.0. According Ghozali and Latan (2012: 47), phase analysis using PLS-SEM at least through the five stages of the process, namely the conceptualization of the model, determine the method of analysis alogarithm, determine resampling method, draw the path diagram, and evaluation models. PLS modeling in the model consists of inner models and outer models (Abdillah and Jogiyanto, 2015: 193). Outer models (measurement model) describing the relationship indicators with other variables, whereas the inner workings of the model (structural model) describing the relationship between latent variables. Structural model path diagram in this study can be seen in picture 2. Structural Model and measurement of PLS as follows:
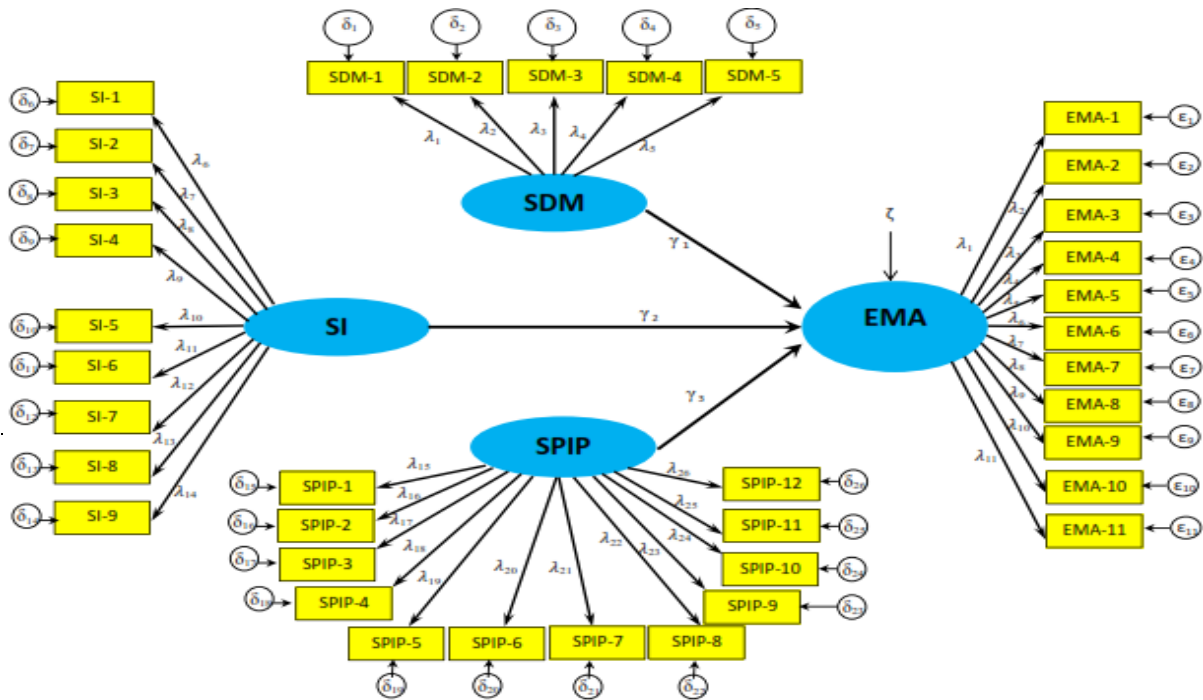
Picture 2. Structural Model and Measurement PLS

After measurement variables in this study, further testing for each hypothesis. To determine the research hypothesis is accepted or rejected, it is necessary to research hypothesis testing through the process bootstrapping in PLS. The hypothesis is accepted if the value of T-statistically higher than the value of the T-table (1.68) at the significance level of 5% (Ghozali and Latan, 2015).

The Structural Model equation of this study are as follows:

$$EMA = \gamma 1\ SDM + \gamma 2\ SI + \gamma 3\ SPIP + \zeta$$

Information:
EMA   = Effectiveness of Fixed Assets Management
SDM   = Quality Human Resources Administrative Region
SI   = Asset Management Information System
SPIP   = Government Internal Control System
γ (Gama)   = coefficients of influence of exogenous variables on endogenous latent variables
ζ (Zeta)   = Error structural model

4. Result and Discussion

The population in this study is 336 peoples from 39 SKPD in Mataram City Government, and the respondents amounted to 40 people. Of the number of questionnaires distributed to 40 respondents, are back as well as 40, which means that the rate of return on a questionnaire of 100%.

Of testing the validity of the evaluation stage outer models (convergent validity) there are three indicators: SPIP-1 (0.418), SPIP-12 (0.503), and indicators of EMA-6 (0.459) were eliminated from the model because it has a loading factor below 0.6. Once it is done running phase 2, and the results are all indicators have a higher loading factor of 0.6 (> 0.6). In addition to meeting the required loading factor values, the value of AVE entire construct also meet the requirements of convergent validity AVE value is >0.5. PLS algorithm, the report also shows that all constructs dimension has good reliability because it has a reliability of composite value >0.7 as displayed in Table 2. The value AVE and Composite Reliability and Cronbachs Alpha follows:

Table 2.
Value of AVE, Composite Reliability and Cronbachs Alpha

	AVE	Composite Reliability	Cronbachs Alpha
EMA	0.557	0.926	0.911
SDM	0.623	0.891	0.844
SI	0.612	0.934	0.921
SPIP	0.626	0.943	0.934

On the evaluation of the inner models (for testing hypotheses), the output of the process bootstrapping the PLS program by using a significance level of 5% (0.05) make the data such as shown in Table 3. Path coefficients and Figure 3. The results of the process of bootstrapping the following:

Table 3.
Path Coefficients (Mean, STERR, T-Values, P-Values)

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (|O/STERR|)	P Values
SDM -> EMA	0.527	0.527	0.083	6.372	0.000
SI -> EMA	0.309	0.320	0.108	2.855	0.002
SPIP -> EMA	0.305	0.310	0.104	2.943	0.002

Source: Output PLS, (2017)
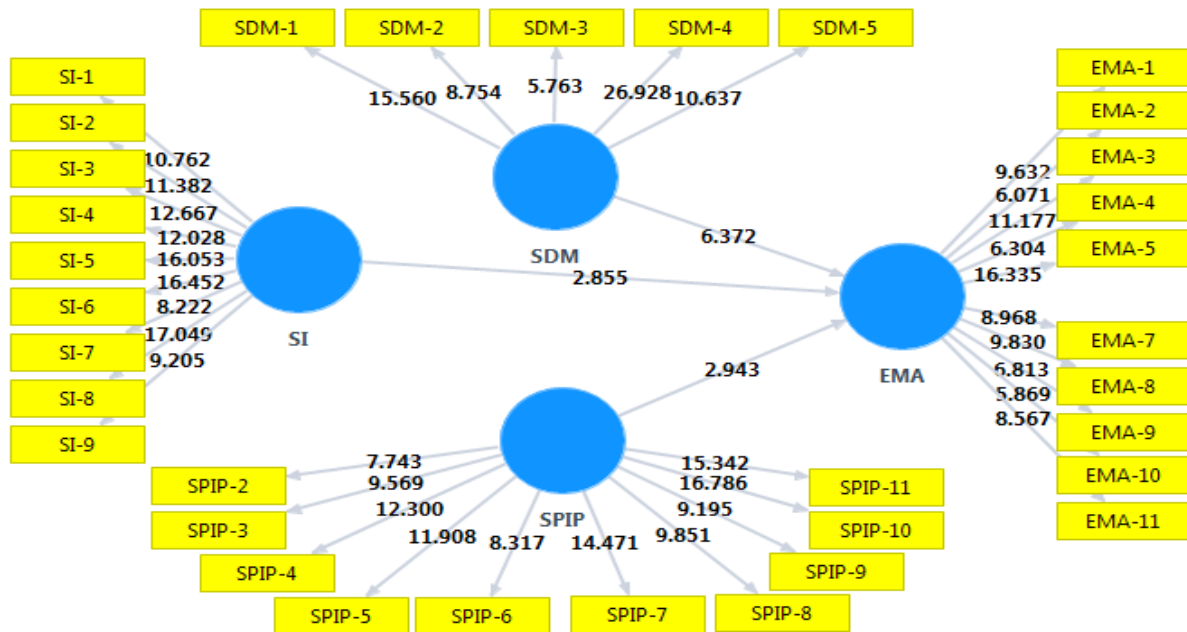
Picture 3. PLS Results of PLS Boosterepping Process

From the results of the bootstrapping process output data in the equation Structural Model results of this study are as follows:

EMA = 0.527 SDM + 0.309 SI + 0.305 SPIP + ζ

Information:
EMA = Effectiveness of Fixed Assets Management
SDM = Quality Human Resources Administrative Region
SI = Asset Management Information System
SPIP = Government Internal Control System
ζ (Zeta) = Error structural model

Based on the data that has been generated in the process of PLS bootstrapping it can be described as follows:

1. The value of the determinant coefficient (R^2) obtained from the relationship Quality Human Resources or Administrative Region, Asset Management Information System and Internal Control

System of the Government of the Effectiveness of Fixed Assets Management that is equal to 0.662. This means that 66.2% of the diversity of Fixed Assets Management Effectiveness variables can be explained by the variable quality of the Regional Administrative Human Resources, Information Systems Asset Management and Internal Control System of the Government, while the remaining 33.8% is explained by other variables outside the model built in this study.

2. The value of the path coefficients of human resources of the region is 0.527, which means that for every 100% increase in the area of human resources of the relative effectiveness of management will increase the value of fixed assets of 52.7% significantly. From the results of this hypothesis testing can also be seen that the value of t-statistic 6.372> t-table 1.68 and a probability value 0.000<0.05. So that the proficiency level of the data shows that the first hypothesis (H_1) who stated Quality Human Resources Administrative Regions positive and significant impact on the effectiveness of Fixed Assets Management are acceptable. These results indicate that the quality of human resources of the apparatus area is better, the fixed asset management in Mataram city government will be more effective. The results are consistent with the results of the study (Mifitri, 2009) which states that the effect of control and capacity of officials have a significant impact on the security of the Regional Asset District langkat. Results of other studies also support the results of this study, carried out by (Hasfi, 2013) which states that the Apparatus Resources have a significant impact on the management of State Property in terms of security and maintenance of assets. Likewise, in the study (Putra, 2012) which says hat there is a significant influence of capabilities of the Administrator and Administrator Goods Maid of the Regional assets Administration.

3. The value of the path coefficients asset management information system that is 0.309, which means that for every 100% increase in the asset management information systems relative would raise the value of fixed asset management effectiveness of 30.9% significantly. From the results of this hypothesis testing can also be seen that the value of t-statistic 2.855> t-table 1.68 and a probability value 0.002<0.05. So that the Proficiency level of data show that the second hypothesis (H_2) which states Asset Management Information System positive and significant impact on the effectiveness

of Fixed Assets Management are acceptable. This means that with improvements in the asset management information system used in the administration of fixed assets, it will be able to improve the effectiveness of asset management remained in the City of Mataram. The results are consistent with the results of the study (Azhar, 2013) which states that the quality of information systems greatly affect the asset management either partially or simultaneously (together with other variable is the SDM variable and Regulation)

4. Finally, the value of path coefficients of the internal control system of government that is 0.305, which means that for every 100% increase in the asset management information system relative effectiveness of management will raise the value of fixed assets of 30.5% significantly. From the results of this hypothesis testing can also be seen that the value of t-statistic 2.943> t-table 1.68 and a probability value 0.002<0.05. Proficiency level so that data show that the third hypothesis (H$_3$) which stated that the Government Internal Control Systems positive and significant impact on the effectiveness of Fixed Assets Management are acceptable. This means that with an adequate internal control system of party bosses will be able to increase the effectiveness of fixed asset management in Mataram city government are sigfikan. The findings of this study are consistent with the results of research (Alifnur, 2014) suggests that the internal control (control environment, risk assessment, control activities, information and communication, monitoring) significantly affects the accountability and transparency of fixed assets in the West Java Provincial Government. Research (Putra, 2012) that simultaneously controls affect the asset management area. It is also supported by research (Hamidah, 2014) which resulted in the conclusion that the implementation of SPIP for management of state property and SDM positive significant effect on the security of state assets.

5. Conclusion, Implication and Limitation

5.1. Conclusion

Based on the analysis, discussion and hypothesis testing study on the effect of the quality of human resources of regional government personnel, asset management information system and internal control systems of government on the effectiveness of asset management remained in the City of Mataram,

overall it can be concluded in accordance with the hypothesis that has been formulated as follows: 1) The quality of human resources of the regional apparatus positf and significant impact on the effectiveness of fixed asset management, 2) assets management information system are positive and significant impact on the effectiveness of fixed asset management, 3) internal control system of government positive and significant impact on the effectiveness of the management fixed assets.

5.2. Implication

The results of this study can contribute to the knowledge and development of accounting literature, especially the public sector accounting primarily related to the determinant of the effectiveness of fixed asset management. The results of this study can be used as one of the reasons for the decision makers in the government of Mataram in evaluating the Regional Regulation Mataram No. 17 of 2011 on the Management of Regional Property includes the manufacture of prosedural is right on the asset management local accrual basis as the procedure of recognition of assets, and depreciation of fixed asset local. It also can be used as reference material in developing the internal control system and can be beneficial to help optimize the administration of the fixed assets area in Mataram, in particular by improving the use and quality of Information Systems (SIMDA BMD) by BPK, improve the quality of regional government (Management and Storage goods, Head of Sub Division of General, Head of Department, as well as staff of the assets) with the delivery of training and guidance on the management of fixed assets.

5.3. Limitations and Suggestions

The few limitations in this study are as follows:

1. This research was only conducted on administrator of asset (pengurus barang pengguna) in each SKPD in Mataram City Government, so it does not explore further the implementation of Regional Property Management policy.

2. This study only examined three variables that influence the effectiveness of fixed asset management, resulting in less explore other factors that influence.

3. Scope of this research is only done in the City of Mataram, thereby generalizing the findings and recommendations of this study less can be applied to other local governments.

4. Not all respondents to fill out questionnaires in front of the researcher, at the request of the respondent to leave the questionnaire for their activities so that the possibility of the lack of seriousness of respondents in answering all questions and investigators could not do more interviews in the respondents associated the variables studied.

Based on the description of these limitations, then the suggestions put forward include:

1. For the next research can be performed in a different environment, that is more broadly, for example the Government of Regency/City on NTB province, and can also increase the number of research samples.

2. Further research are recommended to add other variables that influence the effectiveness of fixed asset management. As already discussed the value of R^2 in this study only 66.2%, which means there are 33.8% of other variables outside of the variables that exist in this research to study the impact on the effectiveness of fixed asset management/asset management area, among others, variable of incentives and leadership commitment.

3. Suggestions for Mataram City Government in implementing the tasks expected to further increase the motivation of the individual self apparatus to manage the assets of the area as well as possible, because the region's assets is directly related to people's welfare, and if its use is maximized then it can increase revenue (PAD), as well as local officials are expected to learn more about the regulations governing asset management, and more often in training to increase competency.

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