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The Effect Of The Government's Internal Control System And Asset Managers' Competencies On Non-Productive Government Assets, With Digital Asset Management As An Intervening Variable, In The Serang Regency Government

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Abstract

This study aims to examine and explain the influence of the Government Internal Control System and Asset Manager Competencies on the condition of government assets that have not been optimally utilized (unproductive government assets), both directly and through Digital Asset Management as a mediating variable, within the scope of the Serang Regency Government.

The study employs an explanatory quantitative approach. Data were collected through a one-to-five Likert-scale questionnaire distributed to 72 officials managing Regional Government Assets in Serang Regency using a census or saturation sampling technique. The data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with the aid of SmartPLS software, including measurement model evaluation, structural model analysis, and mediation testing.

The Government Internal Control System and Asset Manager Competency were found to have a positive and significant effect on Digital Asset Management. Digital Asset Management was also found to have a significant effect on the level of optimization in the utilization of regional assets. The direct effect of the Government Internal Control System on asset optimization was found to be significant, whereas the direct effect of Asset Manager Competency was not significant. Digital Asset Management was found to act as a partial mediator in both pathways, with a greater proportion of mediation occurring in the competency pathway.

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The digitization of asset management serves as a critical bridge between internal control and civil servant competency in promoting the optimal utilization of regional assets; therefore, strengthening these three aspects must be undertaken simultaneously.

Keywords: government internal control system; asset manager competencies; digital asset management; non-productive government assets; PLS-SEM

INTRODUCTION

The management of State-Owned Assets and Regional-Owned Assets in Indonesia is designed to ensure that government-owned assets are managed in an optimal, effective, and efficient manner. Regulations governing the use, utilization, and transfer of government assets place these three elements at the core of asset management, and the policies updated in 2020 were introduced because the previous regulations were deemed insufficient to address the evolving needs of asset management. The State Audit Agency also treats asset management as a distinct theme within its audit framework, with an emphasis on the utilization and transfer of both State-Owned Assets and Regional-Owned Assets. This underscores that government assets must not be limited to mere administrative record-keeping but must provide practical value to the public and, to the extent possible, economic value to the region.

The term “unproductive government assets” is used to describe assets that are physically recorded in inventory lists but, in substance, remain idle, underutilized, or have not yet provided maximum service benefits and fiscal benefits. This term is conceptual in nature and is used to highlight the gap between the existence of an asset and the level of its utilization. This concept aligns with the spirit of regulations that demand the optimization of asset use and utilization, rather than mere administrative control.

The issue of underutilized assets in local governments is significant because local assets are, by nature, public resources integral to service delivery functions. When market land, office lots, educational and training facilities, health facilities, agricultural land, irrigated rice fields, sports fields, or vacant land that has been designated for specific purposes is not utilized as intended, local governments lose two things at once: their capacity to serve the public and the opportunity to optimize economic benefits through legitimate utilization schemes. Thus, unproductive assets are not merely a

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matter of financial statements but also a matter of public service and regional development governance.

This situation is evident in the Serang Regency Government. Initial inventory data indicate the presence of dozens of assets suspected of being idle, spread across various functions such as staff quarters and guesthouses, markets, government offices, education and training facilities, hospitals, fish ponds, irrigated rice fields, vacant land designated for specific purposes, agricultural land, sports fields, parking lots, and even residential parks, with a recorded total area reaching hundreds of thousands of square meters. The timeframe for acquiring these assets is also quite broad, ranging from older assets to those acquired relatively recently. This situation indicates that the issue of underutilized assets in Serang Regency is not an isolated case but rather a symptom of governance problems that span various asset types and service functions. The report on the compliance audit of the management of Regional Government Assets for the 2024 fiscal year through the first half of 2025 also identified recording issues, including fixed assets such as land that have not been fully recorded on the asset inventory cards.

The impact of these conditions on public services is quite evident. Non-functional assets mean service spaces that are not in use, training facilities that are underutilized, productive land that yields no output, or public facilities that do not benefit the community. From a fiscal perspective, local governments continue to bear the costs of security and minimal maintenance for these assets. At the same time, the benefits—both in terms of service delivery and economic value—are not fully realized. Within the framework of asset management, such situations represent a form of governance inefficiency that must be addressed immediately.

Various studies on public sector governance in Indonesia generally focus on internal control, follow-up on audit recommendations, risk management, and accountability as central themes, while studies on asset management remain a distinct field with a relatively limited number of studies. Existing studies generally focus on three main areas. The first highlights internal controls, audits, and risk management in asset safeguarding (Apipah et al., 2023; Artedi & Surya, 2022; Mulyandani et al., 2022). The second area focuses on the competence and quality of the civil service workforce managing assets (Nursafitri & Andayani, 2021; Sa'adah & Nasrullah, 2021; Sharma & Malodia, 2022). The third research direction highlights digitization, asset information systems, and technology-based governance (Vitriana et al., 2022; Saputra & Hamdani, 2024; Nastia, 2024).

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The problem is that these three research directions often proceed in isolation. Studies that explicitly link the Government Internal Control System, asset manager competencies, the implementation of Digital Asset Management, and the condition of non-productive assets within a single causal model remain extremely rare, particularly in the context of regency governments such as Serang Regency. Some previous studies have indeed touched on parts of these relationships. Herman et al. (2023) found that accountability in asset management at the local government level is significantly influenced by internal control and oversight mechanisms. Mawikere et al. (2022) demonstrated that the use and utilization of Local Government Assets by local financial management agencies still face administrative obstacles that hinder asset optimization. Tirayoh et al. (2021) revealed that public sector asset management in Indonesia needs to emphasize the aspects of use and utilization in accordance with applicable regulations. Meanwhile, Vitriana et al. (2022) and Saputra and Hamdani (2024) demonstrate that the implementation of an integrated asset information system helps government agencies detect and address assets that are not yet being utilized optimally.

Based on this discussion, this study was designed to address this gap by empirically testing the relationship between the Government's Internal Control System, Asset Manager Competency, Digital Asset Management, and the condition of unproductive assets in the Serang Regency Government. This study specifically positions Digital Asset Management as an intervening variable that bridges the influence of internal control and civil servant competency on the optimization of regional asset utilization. With this model, this study is expected to provide a more comprehensive understanding of the mechanisms that cause government assets to remain idle, while also providing policy direction for local governments in reducing this condition.

The objectives of this study are to examine the effect of the Government Internal Control System on Digital Asset Management, the effect of Asset Manager Competence on Digital Asset Management, the effect of Digital Asset Management on the optimization of regional asset utilization, the direct effects of the Government Internal Control System and Asset Manager Competence on the optimization of regional asset utilization, and the mediating role of Digital Asset Management in both of these relationships.

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LITERATURE REVIEW

Non-Productive Government Assets

Unproductive government assets can be understood as assets that are recorded administratively but have not yet provided optimal benefits for public services, government activities, or contributions to the local economy. Such assets may include land, buildings, service facilities, or other supporting infrastructure that are unused, underutilized, or have not yet generated benefits commensurate with their potential. The condition of idle assets generally arises due to weak asset needs planning, poor data quality, limited managerial competence, and the suboptimal use of information technology in asset management. Meo (2021) emphasizes that the consistent application of government accounting standards by asset-managing agencies is crucial to the quality of recording and utilization of local fixed assets. Banjarnahor et al. (2024) also found that local government asset management, internal control systems, and staff competencies collectively determine the quality of government financial reports, which are ultimately closely linked to how assets are managed and utilized.

In this study, the condition of unproductive assets is measured using five indicators: asset utilization rate, the presence of idle assets, effectiveness of asset use, economic contribution of assets, and asset optimization. These five indicators are constructed in the same direction, so that a higher score reflects more optimal asset utilization, not the opposite.

Government Internal Control System

The Government Internal Control System is a continuous process carried out by management and all employees to provide reasonable assurance that organizational objectives will be achieved, including the effectiveness and efficiency of activities, the reliability of financial reporting, the safeguarding of assets, and compliance with laws and regulations. This framework consists of five components: the control environment, risk assessment, control activities, information and communication, and monitoring. In the context of asset management, these five components play a crucial role because risks such as inaccuracies in record-keeping, weak physical and legal safeguards, and delays in addressing assets that are no longer in use can only be managed through a consistently implemented control system.

Several empirical studies have demonstrated a strong relationship between the implementation of the Government Internal Control System and the quality of fixed asset security. Apipah et al. (2023) found that the implementation of internal controls

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significantly influenced the security of fixed assets in city governments. Artedi and Surya (2022), as well as Mulyandani et al. (2022), obtained similar results across different city and regency governments: the better the implementation of internal controls, the better the security and management of fixed assets. Ferlia et al. (2023) added that accountability and transparency, supported by adequate internal controls, also improve the quality of local government financial reports, one component of which is asset reporting. Widyasanti and Misra (2023) also found that strong commitment and organizational culture enhance the effectiveness of internal controls in driving local government performance. In this study, the Government Internal Control System is measured using five indicators that align with the five elements of control.

Competencies of Inventory Managers

Competency refers to an individual's capabilities, encompassing the knowledge, skills, experience, attitudes, and technical abilities required to perform tasks effectively. Asset managers in local governments are not only responsible for recording assets but are also involved in planning asset needs, usage, utilization, security, maintenance, valuation, transfer, disposal, administration, and oversight. Therefore, the quality of asset management is largely determined by the capabilities of the officials carrying out these functions.

Nursafitri and Andayani (2021) found that human resource competencies, along with the use of information technology and internal controls, influence the safeguarding of local government fixed assets. Sa'adah and Nasrullah (2021) reached similar findings regarding the quality of municipal financial reports, noting that the competence of public officials is one of the primary determinants of the quality of resource management, including assets. Sharma and Malodia (2022) emphasize that competency mapping supported by a competency-based information system can foster a more competent workforce within organizations, including those in the public sector. Johnson et al. (2022) also point out that digital transformation in public sector human resource management demands new competencies from civil servants so they can make optimal use of technology. In this study, Asset Manager Competencies were measured using five indicators: knowledge, skills, experience, professional attitude, and digital competencies.

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Digital Asset Management

Digital Asset Management is understood as the digital systems, processes, and practices used to manage asset data in an integrated, accurate, secure, and easily accessible manner, and to serve as a basis for decision-making. In the context of local government, the implementation of this system goes beyond simply converting physical documents into digital ones; it encompasses an organization's ability to manage asset information—from recording and inventorying to monitoring and detecting potentially idle assets.

Vitriana et al. (2022) found that the implementation of local government information systems in financial and asset management agencies helps these agencies organize data more systematically. However, there are still limitations regarding data integration. Saputra and Hamdani (2024) demonstrated that a locally developed asset and inventory management information system specifically designed for local governments can improve data accuracy and accelerate decision-making processes related to assets. Nastia (2024) emphasizes that digital transformation through e-government innovations in local governments is highly dependent on system readiness, infrastructure, and organizational commitment. Restuputri et al. (2023) and Awaluddin (2023), who studied the acceptance of digital technology in different contexts, also confirm that the successful adoption of digital systems is heavily influenced by users' perceptions of ease of use and perceived utility. In this study, Digital Asset Management is measured through six indicators: system integration, information quality, data accuracy, ease of access, asset monitoring, and data security.

METHOD

This study employs a quantitative method with an explanatory research approach, as it aims to explain the causal relationships among variables based on numerical data collected from respondents. The study was conducted within the Serang Regency Government, focusing on local government officials who have duties and authority in the management of Regional Assets. This location was chosen because preliminary data indicated that a number of regional assets were reportedly idle and not yet optimally utilized, making it relevant to the study's focus.

The study population consists of all civil servants in the Serang Regency Government who serve as asset users, authorized asset users, asset management officials, asset administrators, or assistant asset administrators, totaling 72 individuals spread across various regional government agencies, including departments, agencies,

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secretariats, subdistricts, and other work units that have asset administrators. Given the limited population size and the fact that all members are directly involved in asset management, this study employed a saturated sampling technique, in which the entire population was included as research respondents.

Primary data were collected via a questionnaire designed based on the indicators for each variable, using a five-point Likert scale ranging from “strongly disagree” to “strongly agree.” Secondary data were obtained from asset inventory documents, audit reports, regulations regarding the management of Regional Government Assets, and other supporting documents. A literature review was conducted to strengthen the conceptual foundation of the research variables.

The Government Internal Control System variable was measured using 20 statements covering five indicators: control environment, risk assessment, control activities, information and communication, and monitoring, in accordance with Government Regulation No. 60 of 2008 on the Government Internal Control System. The Asset Manager Competency variable was measured using 15 statements covering five indicators: knowledge, skills, experience, professional attitude, and digital competency, based on the concept of work competencies and Minister of Home Affairs Regulation No. 19 of 2016 on Guidelines for the Management of Regional Government Assets. The Digital Asset Management variable is measured through 18 statements covering six indicators: system integration, information quality, data accuracy, ease of access, asset monitoring, and data security. The variable of non-productive government assets is measured through 15 statements covering five indicators: asset utilization rate, presence of idle assets, effectiveness of asset use, economic contribution of assets, and asset optimization, based on Government Regulation No. 27 of 2014 concerning the Management of State or Regional Assets and its amendments.

RESULTS AND DISCUSSION

Data Characteristics and Measurement Models

The research data were obtained from 72 respondents who are civil servants of the Serang Regency Government directly involved in the management of regional assets. Descriptively, the scores for the “unproductive assets” variable ranged from 21 to 73, with an average of 48.76; the score for the Government Internal Control System variable ranged from 21 to 100 with an average of 66.68, the score for the Asset Manager Competency variable ranged from 26 to 74 with an average of 49.15, and the score for the Digital Asset Management variable ranged from 20 to 86 with an average

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of 55.82. The distribution patterns for the four variables show mean values slightly higher than the median, indicating that respondents' perceptions tend to cluster in the medium-to-high categories, although the variation in responses among respondents remains quite wide.

The multicollinearity test showed that all Variance Inflation Factor values at the indicator level were below the threshold of 10, ranging from 2.67 to 8.27, while at the construct level, all values ranged from 1.52 to 2.61—well below the threshold of 5. These results indicate that there are no multicollinearity issues that would compromise the accuracy of the model estimates.

An evaluation of the measurement model shows that all four research constructs have Cronbach's Alpha and Composite Reliability values above 0.90, as well as Average Variance Extracted values above 0.50, with the lowest value observed in the Goods Management Competency construct at 0.640. All indicators across the four constructs had outer loadings above 0.70, ranging from a low of 0.748 to a high of 0.912. The discriminant validity test using the Heterotrait-Monotrait Ratio showed that all values were below 0.90, with the highest value observed in the pair of constructs Digital Asset Management and non-productive assets at 0.824. The Fornell-Larcker criterion also supports these results, as the square root of the Average Variance Extracted for each construct is greater than its correlation with other constructs. Thus, all research constructs are deemed reliable and valid—both in terms of convergent and discriminant validity—making the model suitable for proceeding to the hypothesis testing stage.

Structural Models and Predictive Quality

The R-squared value indicates that 61.6 percent of the variation in Digital Asset Management can be explained by the Government's Internal Control System and Asset Manager Competency, while 71.8 percent of the variation in the non-productive assets variable can be explained by all three variables combined. Both of these values are classified as strong according to the criteria summarized by Sarstedt et al. (2022). The F-Square value indicates that the effect of Asset Manager Competence on Digital Asset Management, at 0.351, and the effect of Digital Asset Management on unproductive assets, at 0.335, are classified as large; the effect of the Government's Internal Control System on Digital Asset Management, at 0.316, approaches the large category; the effect of the Government Internal Control System on non-productive assets, at 0.145, is classified as moderate, and the effect of Asset Manager Competence on non-productive assets, at 0.046, is classified as small.

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An evaluation of model fit using the Standardized Root Mean Square Residual value yielded a figure of 0.060, which is below the recommended threshold of 0.08 for a good model (Sarstedt et al., 2022). The Q-Square values obtained through the blindfolding procedure were 0.451 for the Digital Asset Management construct and 0.521 for the unproductive assets construct; both were well above zero, indicating that the model has good predictive relevance for these two endogenous constructs.

Tabel 1. Summary of Direct Hypothesis Testing

Hipotesis	Structural Pathways	Path Coefficient	T Statistik	P Value	Notes
H1	SPIP to DAM	0,429	5,546	0,000	Accepted
H2	KPB to DAM	0,452	6,146	0,000	Accepted
H3	DAM to Asset Optimization	0,496	5,652	0,000	Accepted
H4	SPIP to Asset Optimization	0,286	3,122	0,002	Accepted
H5	KPB to Asset Optimization	0,162	1,923	0,055	Not accepted

Tabel 2. Summary of Mediation Testing

Hipotesis	Mediation Pathway	Indirect Effect	P Value	Direct Effect	VAF	Types of Mediation
H6	SPIP via DAM to Asset Optimization	0,213	0,000	0,286	42,7%	Partial mediation
H7	KPB via DAM to Asset Optimization	0,224	0,000	0,162	58,0%	Partial mediation

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DISCUSSION

The Impact of the Government's Internal Control System on Digital Asset Management.

The test results show that the Government's Internal Control System has a positive and significant effect on Digital Asset Management, thus H1 is accepted. These findings indicate that the more orderly the control environment, risk assessment, control activities, information and communication, and monitoring carried out by government officials, the better the implementation of digital-based asset management. These results are consistent with Herman et al. (2023), who showed that accountability in regional asset management is closely related to well-functioning internal control and oversight mechanisms, as well as Vitriana et al. (2022), who found that work units with orderly governance and controls tend to be better prepared to consistently adopt asset information systems. Strong internal controls essentially create a need for more accurate record-keeping, thereby encouraging the use of digital systems as tools for those controls themselves.

The Impact of Asset Manager Competencies on Digital Asset Management.

The test results show that Asset Manager Competence has a positive and significant effect on Digital Asset Management, with the highest path coefficient among the two paths leading to this variable; thus, H2 is accepted. Staff competence appears to be a relatively more dominant factor than internal controls in driving the success of asset digitization. This is reasonable because the implementation of digital systems requires technical skills and an understanding of regulations on the part of the asset managers themselves. Asset managers who possess adequate digital knowledge, skills, and competencies will find it easier to adapt to asset information systems and generate more accurate data, consistent with the findings of Saputra and Hamdani (2024) as well as Nastia (2024), who emphasize that enhancing the digital competencies of government officials is one of the keys to the success of digital transformation in the local government sector. These findings also reinforce the view of Sharma and Malodia (2022) that mapping and strengthening competencies are essential prerequisites for the success of technology-based systems within organizations.

The Impact of Digital Asset Management on Asset Optimization.

The test results show that Digital Asset Management has a positive and significant effect on the score of the non-productive assets variable, thus H3 is accepted.

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Since all indicators of this variable are positively oriented, a high score reflects increasingly optimal asset utilization, rather than increasing idleness. Based on this interpretation, these findings indicate that the better the implementation of Digital Asset Management, the more optimal the utilization of regional assets becomes, meaning that the prevalence of idle assets decreases. These results are consistent with Vitriana et al. (2022) and Saputra and Hamdani (2024), who demonstrated that integrated asset information systems help government agencies identify and address assets that are not yet being utilized optimally.

The Impact of the Government's Internal Control System on Asset Optimization.

The test results show that the Government Internal Control System has a positive and significant effect on the optimization of regional asset utilization; therefore, H4 is accepted. The better the internal controls implemented, the more optimal the utilization of regional assets. This finding is consistent with Apipah et al. (2023) and Mawikere et al. (2022), who showed that strengthening government internal controls contributes to improved management and accountability of regional assets. Well-functioning monitoring and risk assessment activities enable local governments to detect potentially idle assets earlier, allowing for swifter follow-up actions.

The Impact of Inventory Manager Competence on Asset Optimization.

The test results show that the direct effect of Asset Manager Competence on asset optimization is not statistically significant at the 95 percent confidence level, as the p-value is slightly above the 0.05 threshold; therefore, H5 is rejected. This finding indicates that asset manager competence does not directly influence the level of asset optimization; rather, its effect only becomes apparent after the implementation of Digital Asset Management, as demonstrated in the subsequent mediation test. This finding reinforces the view of Sari et al. (2022) that human resource competencies must be accompanied by the provision of supporting systems and technologies so that their impact on the effectiveness of asset management can be tangibly felt.

The Role of Digital Asset Management in Mediation.

The results of the mediation analysis show that Digital Asset Management significantly mediates the effects of the Government Internal Control System and Asset Manager Competence on the optimization of regional assets, with Variance Accounted For values of 42.7 percent and 58.0 percent, respectively; thus, H6 and H7 are accepted.

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Both values fall within the 20–80 percent range, indicating partial mediation, as the direct effects of the two exogenous variables persist even after passing through the intervening variable. An interesting finding lies in the competency pathway, where the direct effect is not significant, yet the indirect effect via Digital Asset Management is significant, with a larger proportion of mediation compared to the internal control pathway. This means that the competence of asset managers has a tangible impact on the optimization of local government assets when channeled through the implementation of an adequate digital asset management system, consistent with the views of Khoirudin (2023) and Nastia (2024) that civil servants' digital competence and the availability of information systems are two complementary elements in driving the effectiveness of local government asset management.

Overall, the findings of this study indicate that Digital Asset Management plays a central role in the research model—both as a variable strongly shaped by internal controls and civil servant competencies, and as a bridge that channels the influence of these two factors toward the optimization of regional asset utilization. Consequently, the Serang Regency Government needs to prioritize strengthening Digital Asset Management as a key strategy, supported by simultaneous efforts to strengthen internal controls and improve the digital competencies of asset managers, so that the number of assets that are not yet being optimally utilized can be sustainably reduced.

CONCLUSION

Based on the results of data analysis using the PLS-SEM approach on 72 respondents from the Serang Regency government apparatus, it can be concluded that the Government Internal Control System and Asset Manager Competency both have a positive and significant effect on Digital Asset Management, with asset manager competency showing a relatively greater effect. Digital Asset Management was further found to have a significant effect on the optimization of regional asset utilization. The Government's Internal Control System was found to influence the optimization of assets both directly and indirectly, whereas Asset Manager Competence only exerts an indirect influence through Digital Asset Management, with a greater proportion of mediation compared to the internal control pathway. These findings confirm that the digitization of asset management serves as a key pathway linking the strengthening of internal controls and the development of civil servant competencies to efforts aimed at addressing the underutilization of government assets.

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