

# The Impact of Government's Internal Control System(SPIP) and Human Resources Competency (SDM) towards Fixed Asset Administration (Survey on SKPD Pemalang District)

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**ABSTRACT :** *Pemalang Regency has several problems related to the administration of fixed assets, including weak SPIP and incompetent human resources in their fields. Therefore, the influence of SPIP and HR on the management of fixed assets in the Pemalang Regency Government will be examined in this study. Purposive sampling was used to select a sample of 35 SKPD from a population of 41 SKPD for this research using a quantitative descriptive approach. The essential data sources used are from the Pejabat Pengurus Barang, information from IHPS I in 2021 and LHP BPK RI at LKPD Pemalang Regency in 2020. Questionnaire distribution is the primary method of data collection. Further more, the data were analyzed using multiple linear regression. Based on the study's results, SPIP partially affects the administration of fixed assets, and HR competence does not affect the administration of fixed assets. However, simultaneously the competence of SPIP and HR positively affects the administration of fixed assets with anR<sup>2</sup> value of 80.9%.*

**KEYWORDS** -Government internal control system, human resource competence, fixed asset administration

## I. INTRODUCTION

Assets are an important component in financial statements, particularly fixed assets, because their value has a greater impact on LKPD than other components (Pratami & Rufaedah, 2020)[1], so fixed asset administration is required for presenting accountable and transparent fixed assets in quality LKPD. According to PMK RI Number 181/PMK.06/2016[2], fixed asset administration is a process that includes record-keeping, inventory management, and reporting in line with relevant legal requirements. More specifically, Fauzan (2021)[3] indicated that his goal is to gather data on fixed assets that will be utilized to create regional asset reports on the LKPD balance sheet.

Every year the Supreme Audit Agency (BPK) provides an opinion on the financial statements of each region. Suppose a financial report receives an unqualified opinion (WTP), in that case, the information is considered qualified because it shows that the financial statements are presented fairly, without significant misstatements, and by all applicable financial regulations (Jannah, 2021)[4]. The table below shows local governments that have received Unqualified Opinions in the last five years, including Pemalang Regency.

**Table1**  
**BPK's opinion on Pemalang Regency LKPD**

LKPD Year	BPK Opinion
2016	Unqualified Opinion
2017	Unqualified Opinion
2018	Unqualified Opinion
2019	Unqualified Opinion
2020	Unqualified Opinion

Source: processed by researchers, 2022

Based on table 1, the Central Java BPK gives an unqualified opinion that the Pemalang Regency Government's financial statements are in keeping with government accounting standards (LHP LKPD Pemalang Regency, 2020)[5]. In this regard, BPK also evaluates the government's internal control system (SPIP) and compliance with statutory requirements to obtain adequate assurance about the fairness of the financial statements.

Competent human resources (HR/SDM) are unquestionably essential to a successful SPIP since HR serves as the foundation for managing a business and achieving its vision, purpose, and goals. As a result, producing quality asset reports requires the use of SPIP and HR Competencies. This is consistent with research from Jannah (2021)[4], which claims that the attainment of WTP opinion as one of the goals to be attained by local governments will be impacted by the growing competency of human resources in implementing SPIP.

Even though Pemalang Regency has consistently received a WTP opinion five times still it's probable that there are ongoing issues with fixed asset management that prevent the balance sheet from accurately reflecting fixed asset value (Permatasari & Hastuti, 2020)[6]. The Pemalang Regency LKPD continued to find results linked to the government's internal control system's weakness and non-compliance with rules and regulations, as stated in the Audit Results Report (LHP) of the BPK for Fiscal Year 2020[5]. These discoveries were brought about by the disorganized asset administration and the human resources' ignorance of the requirements of laws and regulations.

The lack of support from adequate control, in particular the status of fixed assets of environmental road land as a result of procurement in 2019, has led to a weakness in internal control over the administration of fixed assets that is not yet in order. This is because the assets have not been accurately and completely recorded. Additionally, 1,714 land lots totaling Rp. 743,383,323,333 have still not received certification. Additionally, fixing assets should be recorded on the Goods Inventory Card (KIB), which has not provided accurate information. This is due to the fact that most of the educational backgrounds of goods management officers do not include accounting or finance majors, which makes them incompetent. Based on the phenomena that have, there can be drawn problems as follows:

- a. How does the government's internal control system affect the administration of fixed assets?
- b. How does the competence of human resources affect the administration of fixed assets?
- c. How is the influence of the government's internal control system and the competence of human resources on the administration of fixed assets?

## II. LITERATURE REVIEW

### 1.1 Government Internal Control System (SPIP)

Internal control system for the government help organizations comply with internal policies, plans, rules and procedures, laws and regulations, and reduce the risk of unforeseen loss or damage to the organization's reputation. SPIP is needed to achieve the goal of good governance so that its operational activities can run efficiently and effectively. The administration of this government includes many things, so good governance is needed to be used as a reference in making it happen. Conforming to COSO or the Committee of Sponsoring Organizations of the Treadway Commission (2013)[7], internal control is defined as follows.

*“Internal control is a procedure implemented by a company's board of directors, management, and other staff members. It is intended to give reasonable assurance that operations, reporting, and compliance goals will be met.”*

A process that involves the board of directors, executive, and other company employees and is designed to provide reasonable assurance regarding organizational accomplishments related to operational efficiency and effectiveness, the accuracy of financial statements, and compliance with laws and regulations serves as the purpose of internal control, according to COSO[7]. However, internal control is not effectively implemented throughout the organization if top management does not create a firm foundation for it (Thabit et al., 2017)[8].

SPIP has three main objectives to control an organization's activities. The first is operations appertaining to the efficiency and effectiveness of an entity in it, including operational and financial goals, as well as forestalling from asset losses. Second, reporting purposes related to internal and external financial and non-financial reporting, timeliness, transparency or other requirements determined by entity policies. Third,

compliance objectives related to compliance with laws and regulations. In addition, there are five interrelated components of SPIP according to COSO[7], namely:

- a. The control environment is used as the basis for all other internal control that makes up an organization because it affects the existing resources.
- b. Risk is the foundation for managing risk, and risk assessment is a dynamic and iterative process.
- c. Control activities, identifying actions and procedures that ensure the direction of management policies to reduce risk have been implemented.
- d. Information and communication, a collection of processed information must be recorded and reported to government agencies and certain parties who have been appointed. In addition, such information must be transmitted effectively by top management.
- e. Control monitoring, SPIP must be monitored by superiors regularly because the monitoring will be used to assess time performance, audit results, and other audit recommendations.

### **1.2 Human Resource Competence**

The occurrence of problems in the administration of fixed assets and the weakness of SPIP is due to the problem of human resources who do not understand existing regulations and lack of experience because agencies rarely provide education and training for employees. At the same time, human resources are the main factor in moving an organization to achieve its goals. Competence is a skill needed by someone who demonstrates his ability to consistently provide a good level of performance in a specific job function. According to Spencer & Spencer (2008)[9], Competence is defined as:

*“Underlying characteristics of an individual which is causally related to criterion-referenced effective and or superior performance in a job or situation”*

This means that competence is a characteristic that underlies a person and is related to the effectiveness of the individual's performance in his work. Competence is used not only for the work environment but extensively to help social life (Bukit et al., 2017)[10]. No matter how advanced the technology, the development of information, and the availability of adequate capital and materials, without human resources, it is complex for the organization to achieve its goals (Surajiyo et al., 2020)[11]. Spencer & Spencer (2008)[9] states that the characteristics of competence consist of five parts, namely:

- a. Motive is the power a person has to act to do something.
- b. Character is a physical characteristic and a person's responses to the surrounding circumstances.
- c. Self-concept is an individual's attitude that is influenced by the individual's values.
- d. Knowledge is a person's understanding of various information related to a particular field or focus.
- e. Skills can be interpreted as a person's ability to complete a given task.

### **1.3 Fixed Asset Administration**

Generally, every company or government agency must have assets that can be managed to assist the implementation of operational activities, especially fixed assets. Local governments must be able to handle regional fixed assets because if they are managed optimally, they will increase regional income so that the community can feel the benefits. Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 Pasal 1 Ayat (47)[12] concerning Management of Regional Property, asset administration is a series of activities that includes bookkeeping, inventory, and reporting of regional property following applicable laws and regulations. Fixed asset administration aims to produce accurate and informative information about an entity's fixed assets (Trisnani et al., 2017)[13].

Fixed asset administration must have a goal so that asset management can be carried out effectively and efficiently to provide many benefits for the private sector and the government. The following are some of the objectives of fixed asset administration as stated in PMK RI Number 181/PMK.06/2016[2] concerning Administration of State-Owned Goods, namely:

- a. Planning the need for procurement and maintenance of State/Regional Property every year to be used as material for preparing budget plans;
- b. administrative security of assets;
- c. Preparation of the regional government balance sheet every year.

#### 1.4 Research Hypothesis

The research hypotheses used in this study include:

- a.  $H_1$  : The Government's Internal Control System has a positive and significant influence on the Administration of Fixed Assets
- b.  $H_2$  : Human Resource Competence has a positive and significant influence on Fixed Assets Administration
- c.  $H_3$  : The Government's Internal Control System and Human Resource Competence have a positive and significant influence on the Administration of Fixed Assets

### III. RESEARCH METHOD

This study uses a quantitative descriptive method approach. The purpose of this study was to examine the effect of the independent variable, namely the government's internal control system (SPIP) and the competence of human resources (HR) on the dependent variable, namely the administration of fixed assets. The population used in this study were all SKPD in Pemalang Regency, namely 41 SKPD, with a sample of 35 SKPD taken using the purposive-sampling technique, which means that the sample technique is determined by certain criteria. In this study, the criteria determined were goods management officers who had worked for at least 3 years. The main research instrument is using a questionnaire in the form of a list of statements distributed to goods management officials in the Pemalang Regency Regional Work Unit (SKPD). Furthermore, the completed questionnaire will be processed using SPSS (Statistical Package for Social Sciences) version 25 as a tool in data processing.

The type of data used is subject data because it involves opinions, attitudes, experiences or characteristics of individuals who are research subjects and uses quantitative data in the form of numbers obtained from the results of filling out questionnaires. The data sources used are primary data obtained from respondents directly and conducting closed interviews, which are only limited to validating the questionnaire results, and using secondary data originating from the LHP BPK for Fiscal Year 2020 and IHPS 1 in 2021[5]. Data analysis techniques to process and test data using multiple linear regression, descriptive analysis, classical assumption test, coefficient of determination, t-test and F test. Furthermore, for data testing techniques using validity and reliability tests.

### IV. RESULT AND DISCUSSION

The research instrument testing consisted of validity and reliability tests. A validity test is used to test the validity of a research instrument with the help of SPSS. Based on the results of data processing, testing of all variables produces a value ( $r_{\text{count}}$ )  $>$  ( $r_{\text{table}}$ ) with an ( $r_{\text{table}}$ ) of 0.304 so that all statements in the questionnaire are declared valid. Furthermore, the reliability test was used to test the consistency of the respondents' answers to all statement items contained in the questionnaire. According to Ghozali (2018)[14], an instrument is declared reliable if its alpha coefficient is  $>$  0.60. In this study, the value of Cronbach's alpha on the SPIP variable was 0.837, HR competence was 0.718, and Fixed Assets Administration was 0.835. All variables have met the reliability requirements because the alpha coefficient  $>$  0.60, so it can be concluded that the questionnaire for all variables is reliable.

The results of the descriptive analysis are used to describe respondents' responses regarding SPIP variables, HR competencies and fixed asset administration. To determine the interpretation of respondents' answers, it is necessary to calculate the measurement scale based on five criteria, including the following.

$$\text{Interval Distance} = (\text{Highest Value} - \text{Lowest Value}) / \text{Number of Criteria} = (5-1)/5 = 0.8$$

Referring to the calculation above, the measurement scale that can be made is as follows.

**Table2**  
**Measurement Scale**

Criteria		Description
1.00	1.80	Very ineffective/very incompetent
1.81	2.60	Ineffective/incompetent
2.61	3.40	Sufficiently effective/sufficiently competent

3.41	4.20	Effective/competent
4.21	5.00	Very effective/highly competent

Source: processed by researchers, 2022

Based on the results of filling out the questionnaire, the average value of descriptive analysis for the SPIP variable ( $X_1$ ) is 4.37, which is very effective. The average score means that the SPIP in general, according to the perspective of goods management officials at the Pemalang Regency Government, has been implemented well. Furthermore, the average value for the HR Competency variable ( $X_2$ ) gets a score of 4.30 with very competent criteria. This means the human resource capability in managing fixed assets in the Pemalang Regency is very talented. Then, the Fixed Assets Administration variable (Y) gets an average score of 4.44, which means it is very effective. This means that the process of administering fixed assets in the Pemalang Regency has been carried out effectively.

The classical assumption test is divided into three, namely normality test, heteroscedasticity test and multicollinearity test, which are used to determine whether the regression model is feasible. The normality test used in this study is the One-Sample Kolmogorov-Smirnov Test (1-KS) by looking at the p-value if the significance level is more significant than 0.05, then the data is typically distributed. Based on table 1-KS, the Asymp. Sig. (2-tailed) of  $0.200 > 0.05$  so that the data in this study were usually distributed. The multicollinearity test is used to determine the correlation between independent variables which can be seen from the coefficient table in the collinearity statistics column. If the tolerance value is  $> 0.10$  and the variance inflation factor (VIF) value is  $< 10$ , then no multicollinearity symptom exists. In this study, for the SPIP variable and HR Competence, the tolerance value was  $0.852 > 0.10$  and the VIF value  $< 10$ , so it can be said that the SPIP and HR Competency variables were free from multicollinearity symptoms. The heteroscedasticity test is used to test the variance inequality of the residuals. If the significance value is  $> 0.05$ , it is free from heteroscedasticity symptoms. Based on the data processing results, the significance value of the SPIP variable and the HR Competency variable is above 0.05, so it can be said that it is free from heteroscedasticity symptoms and can be continued in multiple regression analysis.

The next step after the classical assumption test is multiple regression analysis. This analysis is needed to see the direction of the relationship between SPIP and HR Competence with Fixed Assets Administration. The following is a table of SPSS test results for multiple analysis and t-test.

**Table3**  
**Multiple Regression Analysis Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Std. Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-9.682	3.093		-3.130	.003
	SPIP	.553	.048	.876	11.555	.000
	HR Competency	.064	.084	.058	.763	.450

a. Dependent Variable: Fixed Asset Administration

Source: processed by researchers, 2022

Based on the table above, to make a multiple linear regression equation, it can be seen from the value of unstandardized coefficients B as follows:

$$Y = -9,682 + 0,553\text{SPIP} + 0,064\text{HR Competency}$$

The summary below explains what the multiple regression model above means:

1. The constant value ( $a$ ) of -9.682 means that if the variables of all independent variables consisting of SPIP and HR competencies are equal to 0, then the fixed asset administration value will decrease by 9.682 units.
2. The coefficient value ( $b_1$ ) of 0.553 means that if the SPIP variable increases by 1 unit, the fixed asset administration will increase by 0.553.
3. The coefficient value ( $b_2$ ) is 0.64 which means that if the competency value of HR increases by 1 unit, then the fixed asset administration variable will also increase by 0.064.

#### 4.1 Impact of Government Internal Control System (SPIP) on Fixed Assets Administration.

The basis for taking the hypothesis on the partial test (t test) is if the value of  $t_{count} > t_{table}$  and the significance value is  $< 0.05$ , the independent variable has a partial and significant effect on the dependent variable. After calculating  $t_{table}$ , the value is 2.023, so the following conclusions can be drawn.

$H_0$ : The Government's Internal Control System does not affect the Administration of Fixed Assets.

$H_a$ : The Government's Internal Control System affects the Administration of Fixed Assets.

The data in table 3 shows that the  $t_{count}$  value is 11.555  $> t_{table}$  2.023, it can be said that the SPIP variable ( $X_1$ ) has a positive and significant effect because its significance value is 0.003  $< 0.05$ , so  $H_a$  is accepted. This influence is caused by the five elements of SPIP which consist of the control environment, risk assessment, control activities, information and communication, as well as continuous monitoring of controls so that it becomes the reason for improving the administration of fixed assets in running the government system in Pemalang Regency.

These results were reinforced by the Pemalang Regency Regional Inspectorate, which stated that the maturity level of the Pemalang SPIP was at level 3 (defined level) with a score of 3.0375, which means that the local government has implemented internal control practices and is well documented. SPIP implementation in Pemalang Regency continues to make improvements and efforts to make it more effective even though several SKPDs have not implemented it optimally due to a lack of coordination between leaders and employees related to the fixed asset administration process.

According to research by Kumaratih & Indra (2018)[15], SPIP positively impacts fixed asset reports when it is effectively implemented in fixed asset administration. However, there are still some practical flaws. Additionally, according to Artedi & Surya's research from 2022[16], there is an essential link between SPIP variables and the quality of fixed asset administration. This is because SPIP is one of the critical factors that can help raise the standard of fixed asset administration. This study contradicts Philadelphia et al. (2020)[17]. They claim that adequate internal control does not support SPIP and some policies are not fully implemented according to the law, it has no impact on the quality of asset administration.

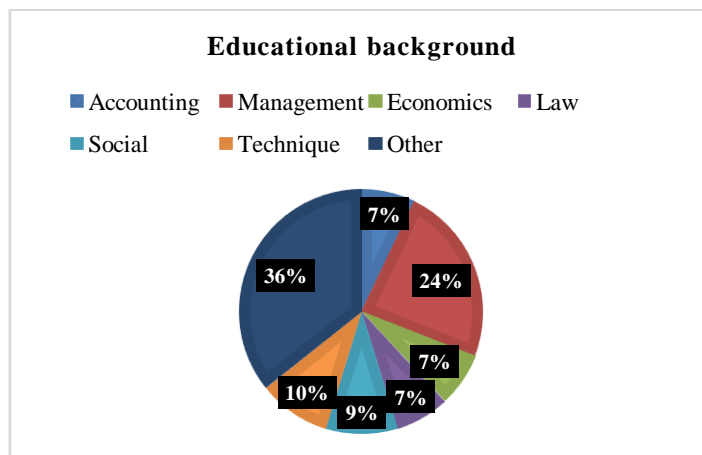
#### 4.2 The Impact of Human Resource Competence (HR) on Fixed Assets Administration

The following is the research hypothesis that will be tested:

$H_0$ : Human Resources Competence does not affect Fixed Assets Administration.

$H_a$ : Competence of Human Resources affects the Administration of Fixed Assets.

The data processing results show that the value of  $t_{count} > t_{table}$  is 0.763  $< 2.023$ , and the significance value is  $> 0.05$ , which is 0.450  $> 0.05$ , so it can be said that  $H_0$  is accepted and  $H_a$  is rejected. Therefore, the HR competency variable ( $X_2$ ) has no significant effect on the administration of fixed assets. This is because the educational background of respondents who serve as goods managers are mostly not from an accounting or other relevant departments but can produce quality asset reports and obtain WTP opinions for their LKPD. The following is a background image of respondents who served as goods managers.



**Figure 1**  
**Educational Background of Goods Management Officer**

*Source: processed by researchers, 2022*

Figure 1 shows that 36% of goods management officers have majors that are not related to accounting or fixed asset administration. Therefore, the submission of quality financial reports is not solely the result of HR skills.

This is in line with research from Philadelphia et al. (2020)[17] which states that the lack of human resources with an accounting background and the lack of employees who have attended the training are the reasons human resource competence does not affect the quality of local government financial reports in which there is an asset administration process. Research from Wijayanti (2017)[18] and Animah et al. (2020)[19] also states that HR competence does not have a significant effect on asset administration and its implications for the quality of financial reports. However, this study is not in line with Lestari et al. (2020)[20], who revealed that HR competence has a positive and significant effect on managing regional fixed assets.

#### 4.3 Impact of Government Internal Control System (SPIP) and Human Resources Competence (HR) on Fixed Assets Administration

Testing simultaneously or (F test) is carried out to see how much influence all independent variables (X) consisting of SPIP and Human Resource Competence have on the dependent variable (Y), namely Fixed Assets Administration. The test criteria used in the F test are if  $F_{count} > F_{table}$  and the significance value is  $< 0.05$ , then there is an influence between the independent variable (X) and the dependent variable (Y) simultaneously. After calculating, the  $F_{table}$  is obtained at 3.23. The following table for the F test can be seen from the ANOVA table.

**Table 4**  
**F Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	924.294	2	462.147	82.676	.000 <sup>b</sup>
	Residual	218.004	39	5.590		
	Total	1142.298	41			
a. Dependent Variable: Fixed Asset Administration						
b. Predictors: (Constant), HR Competency, SPIP						

*Source: processed by researchers, 2022*

The research hypothesis for the F test is as follows.

Ho: SPIP and HR Competence does not simultaneously affect the administration of fixed assets.

Ha: SPIP and HR Competence has a simultaneous effect on the administration of fixed assets.

Based on Table 4, it can be shown that  $F_{count} > F_{table}$ , or  $82.676 > 3.23$ , with a significance value of  $0.000 < 0.05$ , indicates that SPIP and HR Competency have a favorable and significant impact on the management of fixed assets, leading to the rejection of  $H_0$  and the acceptance of  $H_a$ . This is due to the regional inspectorate's position as the internal supervisor successfully carrying out its responsibilities, which include conducting an impartial evaluation of the performance of the duties and functions of each SKPD. The regional inspectorate stated that in general the implementation of SPIP in Pemalang Regency has been effective, which is indicated by the SPIP maturity level being at level 3 and the provision of WTP opinions to LKPD so that this can cover the shortage of human resources that are not by their educational background. However, exemplary SPIP implementation cannot be separated from the human resources who run it. This statement is reinforced by research from Fazlurahman et al. (2021)[21] and Trisnani et al. (2018)[13], which states that SPIP has a positive and significant effect on the administration of fixed assets, where the administration of fixed assets cannot be separated from competent human resources.

**Table5**  
**Coefficient of Determination Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.900 <sup>a</sup>	0.809	0.799	2.364287
a. Predictors: (Constant), HR Competency, SPIP				
b. Dependent Variable: Fixed Asset Administration				

*Source: processed by researchers, 2022*

The results of measuring the coefficient of determination are shown in table 5, where the value of R Square (R<sup>2</sup>) was found to be 0.809, or 80.9%. According to this statistic, SPIP and HR Competence have an 80.9% combined effect on fixed asset administration, with the remaining 19.1% being explained by variables beyond the scope of this study..

## V. CONCLUSION

After processing data and testing hypotheses in the discussion chapter, the following conclusions can be drawn.

1. The government's internal control system positively and significantly affects the administration of fixed assets in the Pemalang Regency local government. That is, the higher the SPIP implementation level, the better the application of fixed asset administration will be.
2. Competence of human resources has no effect and is not significant in the administration of fixed assets. This is because the educational background of HR mostly does not come from accounting or finance but can produce quality local government financial reports with WTP opinions. Hence, competence is not the main reason for preparing quality LKPD.
3. The government's internal control system and the competence of human resources simultaneously affect the administration of fixed assets. The better implementation of SPIP, followed by a higher level of competence of goods management officers, will improve the administration of fixed assets.

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