



The Influence of Information Technology and Leadership Commitment to Fixed Asset Management at the Regional Revenue and Asset Agency of Kupang Regency with Inventory as a Moderating Variable

Eugenia H. P. Tanan¹, Agnes K. B. Mudamakin¹, Khavanzah¹

¹Accounting Department, Kupang State Polytechnic, Indonesia

*Corresponding Author: Eugenia H. P. Tanan

Email: tanan.indry@yahoo.co.id



Article Info

Article history:

Received 14 November 2025

Received in revised form 19
January 2026

Accepted 15 February 2025

Keywords:

Fixed Asset Management

Information Technology

Leadership Commitment

Asset Inventory

Moderation

BPK

Abstract

Regional Asset Management (BMD) is a crucial element in the implementation of government and public services. However, its practice still faces many obstacles. This study highlights a phenomenon in the Kupang Regency Government, where the Audit Report (LHP) of the Supreme Audit Agency (BPK) for 2018-2022 showed significant problems in the administration of fixed assets, which impacted the Fair with Exceptions (WDP) opinion. The main problem identified was the disorderly inventory of assets. This study aims to examine the effect of Information Technology (X1) and Leadership Commitment (X2) on Fixed Asset Management (Y). In addition, this study also examines whether Asset Inventory (Z) moderates (strengthens or weakens) the relationship between information technology and leadership commitment to fixed asset management. This study uses a quantitative approach with a saturated sample of 88 respondents, consisting of OPD leaders and asset administrators in 44 OPDs of the Kupang Regency Government. Data were analyzed using Structural Equation Modeling (SEM) based on Partial Least Square (PLS) with SmartPLS 4.0 software. The results of the study show that Information Technology, Leadership Commitment, and Asset Inventory each have a positive and significant effect on Fixed Asset Management.

Introduction

Assets or Property Region (BMD) is one of the element important in within the framework of governance and public services. This is because with regional assets, national development can be achieved. use welfare public on generally And public area in particular. Therefore, Regional Assets must be managed properly and correctly to achieve transparent, efficient, accountable, and economical Regional Asset Management, ensuring certainty of value. The new paradigm for Regional Asset management also emphasizes the creation of added value from owned and managed Regional Assets (Aneta et al., 2024; Amadi-Echendu, 2004). One of the assets managed by the Regional Government is fixed assets. In addition to being used as working capital, fixed assets are usually also used as a long-term investment tool for the organization (Akbar et al., 2022; Deb et al., 2023; Altaf, 2024; Briones et al., 2024).

The importance of fixed assets in regional government requires support from good fixed asset management (Febrianti et al., 2023; Fauziah & Mediawati, 2024; Ramandani & Suhaedi, 2025). Fixed asset management is crucial for health finance something area, Because asset Which owned Also used as a tool that provides guidance on the development of wealth, especially in terms of calculating the level of liquidity ratios and solvency ratios, because the basis for calculation is assets (Effendie et al., 2022; Tanjung, 2025).

Asset management is the basis for regional governments to manage their assets. This has an impact on increasing the function of the assets themselves, both in terms of quantity and value of the assets. Since the implementation of regulations regarding the management of Regional Property (BMD) and various other forms of regulations, efforts have been made to provide the basis and authority for the government to manage its regional assets (Andika et al., 2026; Inayah et al., 2022; Aneta et al., 2024; Hafidz et al., 2025; Mulyana, 2023; Syam, 2025). One regional government that is still not good at managing fixed assets is the Kupang Regency Government. Table 1.1 following is data Asset Still Government Regency Kupang Year 2021-2022.

Table 1. Data Asset Still Government Regency Kupang Year 2021-2022

No	Fixed assets	2021 (Rp)	2022 (Rp)	Information
1	Land	325,983,066,907.00	454,169,101,845.00	Rp. 128,186,034,938.00
2	Equipment and Machine	453,590,412,861.10	500,474,047,162.58	Rp. 46,883,634,301.48
3	Buildings and Structures	771,257,261,758.22	879,223,967,562.42	Rp. 107,966,705,804.20
4	Road, Irrigation, and Network	1,081,025,948,274.78	1,221,547,262,267.94	Rp. 140,521,313,993.16
5	Asset Other fixed	51,954,759,451.00	51,069,569,475.00	Rp. 885,189,976.00
6	Construction in Workmanship	39,567,985,357.25	20,266,598,302.30	Rp. 19,301,387,054.95
7	Accumulated depreciation	(1,068,976,410,171.55)	(1,339,511,017,061.20)	Rp. 270,534,606,889.65
	Amount	1,654,403,024,437.80	1,787,239,529,554.04	Rp. 132,836,505,116.24

Source: Environment and Forestry BPK, 2024

Balance Sheet Government Regency Kupang serve balance Asset Still per 31 December 2022 and 2021 were respectively Rp1,787,239,529,554.04 and Rp1,654,403,024,437.80, or an increase of Rp132,836,505,116.24. However, based on the Audit Report BPK during 5 (five) last year that is Year 2018-2022 (For Year 2023, still being audited by the Republic of Indonesia's Audit Board (BPK RI), the following presents several notes or findings regarding fixed asset problems in the Kupang Regency Government. that is there is no registration numbering for assets/inventories acquired in 2020-2023 so that on when a physical check is carried out, hard to know What year was the fixed asset/inventory acquired and which assets are still productive and which fixed assets are severely damaged (RB) and no longer used have not been removed from the fixed asset list.

There are several factors that can influence asset management. According to Government Regulation Number 60 of 2008 concerning the System Government Internal Control (SPIP) as guidelines system control, For give guarantee Which adequate in reporting and securing assets to be good, it can be concluded that the quality of apparatus area, compliance with regulations, and utilization technology information influential to Management Asset.

Factor First is inventory asset. Inventory that is activity For take notes and compile a list of existing facilities and infrastructure correctly according to applicable regulations. There are several issues related to the inventory of the following assets in the Kupang Regency Government, namely Land Fixed Assets, Equipment and Machinery Fixed Assets, and Building Fixed Assets. And Building, Asset Still Road, Irrigation And Network (JIJ), Asset

Still Other. And Assets Still Construction In Workmanship (KDP). Factor second is technology Information. The benefits offered by information technology are the speed of data or transaction processing and report preparation, and the ability to store large amounts of data . big, minimize happen error, And cost processing more low. According to the results of the Supreme Audit Agency (BPK) audit, it was discovered that the Kupang Regency Regional Financial and Asset Management Agency has not fully utilized the Regional Asset Management System application in its fixed asset management process. The third factor is leadership commitment. Leadership commitment is crucial, especially within an organization. government Because organization Which nature bureaucratic leadership Which obedient and obeying the law will influence his subordinates to participate in implementing these regulations (Licht, 2008; Mbago et al., 2016; Mubarok et al., 2023; Kakavelakis & Edwards, 2022; Ciardi & Scalzo, 2022).

In addition to the problems outlined, this research is also based on differences in the results of previous research. This is based on research conducted by Hendrini et al. (2024) entitled "Influence Compliance on Regulation, Competence Source Human Resources and Leadership Commitment to Fixed Asset Management of the West Java Provincial Government's results show that leadership commitment has a positive and significant effect on the management of fixed assets of the West Java Provincial Government. Meanwhile, according to Sembiring et al. (2023) research entitled "The Influence of Technology Utilization and Leadership Commitment to Fixed Asset Management of the North Sumatra Provincial Government" obtained results Which state that commitment leadership No influential regarding the management of fixed assets of the Regional Government of North Sumatra Province.

Aneta et al. (2024) research, "Implementation of Information Technology in the Management of Regional Assets or Property of the Sampang Regency Revenue, Financial Management, and Regional Asset Agency," found that information technology has a significant impact on increasing transparency in asset management. Meanwhile, Purwati & Witono (2025) with title study "Analysis Influence Supervision Internal and Information Technology on the Management of Regional Assets of the Surakarta City Government" the results showed that there was no significant influence between information technology on management. asset area government city Surakarta.

Methods

This research is a quantitative research. The research location is all 44 Regional Apparatus Organizations in the Kupang Regency Government. The research period is from September to December 2024. The population is 100,000. in study This is 44 person leadership OPD And 44 person The asset managers of regional government agencies within the Kupang Regency Government, resulting in a total population of 88 people. This study employed a saturated or census sampling method, in which all members of the population were sampled. Therefore, the sample in this study consisted of the heads of regional government agencies (OPD) and asset managers of each regional government agency within the Kupang Regency Government, totaling 88 people . 88 people. Data collection using questionnaires.

Table 2. Variables, Indicator, Item statement And Scale Measurement

No	Variables	Indicator	Statement Items	Measurement Scale
1	Fixed asset management	1. Planning 2. Procurement 3. Use/ Utilization 4. Security/ Maintenance	1 - 10	Ordinal

		5. Deletion/Transfer		
2	Asset Inventory	1. Registration 2. Recording 3. Compilation 4. Reporting	11 - 18	Ordinal
3	Information Technology	1. Device Hard Computer 2. Device Soft Computer 3. Network And Communication	19 - 24	Ordinal
4	Leadership Commitment	1. Leadership attitude 2. Role leadership 3. Not quite enough answer	25 - 30	Ordinal

The data analysis technique used SEM-PLS through *SmartPLS 4.0 software*. Model evaluation was carried out in two stages: evaluation of the measurement model (*outer model*) to test validity and reliability, and evaluation of the structural model (*inner model*) to test the hypothesis.

Results and Discussion

Descriptive Analysis

The results of the descriptive analysis show that respondents' perceptions of all research variables are in the "Quite Good" category.

Table 3. Results of Descriptive Statistical Analysis of Research Variables

No	Variables	Average Achievement of Variables	Category
1	Fixed Asset Management (Y)	67,523	Pretty good
2	Asset Inventory (Z)	66,875	Pretty good
3	Information Technology (X1)	66,667	Pretty good
4	Leadership Commitment (X2)	67,879	Pretty good

Source: Data processed by the author (2025)

Evaluation of Measurement Model (Outer Model)

The measurement model is evaluated using two criteria: Convergent Validity: Seen from *the Outer Loading value, Average Variance Extracted (AVE), and Composite Reliability (CR)*. Outer Loading: All indicators have a *loading value* > 0.7 (ranging from 0.744 to 0.953), so they are declared valid. AVE and CR: AVE values for all variables > 0.5 (ranging from 0.654 to 0.825). CR values for all variables > 0.7 (ranging from 0.880 to 0.933) and Instrument Reliability: *Cronbach's Alpha (CA)* values for all variables > 0.7 (ranging from 0.796 to 0.895).

Based on the test results, all research indicators and variables were declared valid and reliable.

Table 4. Validity and Reliability Test Results

No	Variables	AVE value	CR Value	CA Value	Information
1	Fixed Asset Management (Y)	0.654	0.904	0.867	Valid & Reliable
2	Asset Inventory (Z)	0.760	0.927	0.895	Valid & Reliable
3	Information Technology (X1)	0.825	0.933	0.891	Valid & Reliable

4	Leadership Commitment (X2)	0.711	0.880	0.796	Valid & Reliable
---	----------------------------	-------	-------	-------	------------------

Source: Data processed by the author (2025)

Structural Model Evaluation (*Inner Model*) - Hypothesis Testing

Inner model test was conducted to see the direct influence (H1, H2, H3) and evaluate the coefficient of determination (R^2).

Table 5. Inner Model Test Results (Path Coefficient) - Direct Effect

No	Relationship between variables	Original Sample (O)	T Statistics	P Values	Information
1	Information Technology (X1) Fixed Asset Management (Y)	0.637	5,312	0,000	Significant
2	Leadership Commitment (X2) Fixed Asset Management (Y)	0.225	2,338	0.019	Significant
3	Asset Inventory (Z) Fixed Asset Management (Y)	0.500	3,333	0.001	Significant
4	Information Technology (X1) Asset Inventory (Z)	0.556	4,938	0,000	Significant
5	Leadership Commitment (X2) Asset Inventory (Z)	0.417	3,553	0,000	Significant

Source: Data processed by the author (2025)

Table 6. Coefficient of Determination (*R-Square*)

No	Variables	R Square
1	Fixed Asset Management (Y)	0.853
2	Asset Inventory (Z)	0.848

Source: Data processed by the author (2025)

Influence Technology Information on Management Asset Stick to the Government Regency Kupang

The t-table value in this study is 1.66412 and based on the analysis results, the calculated t-value obtained is 5.312. or greater than The t- value of the table. Furthermore, the test results show a significance value of 0.000 or <0.05 , which means that there is a significant influence of the technology variable. information towards management asset This means that the better the information technology used, the better the management will be. asset still. With this result, then hypothesis second accepted.

The results of this study are in line with Manullang's research (2017) entitled "Analysis of Factors Influencing Management Asset Still Regional Government of North Sumatra Province" which shows that technology information influential positive and significant towards management asset still Regional Government of North Sumatra Province. In addition, the results of this study are in accordance with with Sembiring et al. research (2023) entitled "The Influence Utilization of Technology and Commitment Leadership towards Management Asset Still The Regional Government of North Sumatra Province" obtained the same result, namely utilization technology influential significant to management asset still Regional Government of North Sumatra Province.

Information Technology according to Hameed in Personal (2024) is facilities and infrastructure (*hardware, software, useware*) systems and methods for obtaining, sending, processing, storing, organizing and using data effectively meaningful. Furthermore, the management asset is base Regional Government to manage its assets, this has an impact on increasing function from the asset itself, either in matter amount or mark the assets.

Related with development current technology, then technology information has great potential in simplify and speed up the reporting process assets. Advanced IT systems capable provide a platform that enables accurate data collection, fast processing, and presentation easy information accessible and understandable (Kuchuk & Malokhvii, 2024). This includes use of asset management software, integrated databases, and applications online reporting. Implementation system technology information contribute to the improvement transparency in asset reporting.

The existence of digital systems in management asset make the time required to collect, process, and report asset data reduce in a way drastically. This is because system technology information minimize use document physical and manual processes that often take time time consuming and prone to errors. In addition, this system also allows data integration from various source, so that make it easier in asset data integration and analysis in a way overall.

Influence Commitment Leadership towards Management asset Stick to the Government Regency Kupang

The t-table value in this study is 1.66412 and based on the analysis results, the calculated t-value obtained is 2.338. or greater than the t- value of the table. Furthermore, the test results show a significance value of 0.019 or <0.05 , which means that there is a significant influence of the commitment variable. leadership towards management asset remains. This means that the better the commitment leadership, the better the management will be asset still . With this result, then hypothesis third accepted.

The results of this study are in line with Hendrini et al. research (2024) entitled " The Influence of Compliance on Regulation, Competence Source Power Humans and Commitment Leadership in Management Asset Still Government Province West Java " which states that Commitment leadership influential positive and significant impact on management asset still Government Province West Java. In addition, the results of this study are in accordance with with Agustina et al. research (2024) entitled " Utilization Assets and Commitments Leader in Increase Income through Optimization Management Assets at Hasanudin University" obtained results that commitment leadership influential positive and significant impact on the management of Hasanudin University assets.

Effectiveness optimization management assets and improvements income is not only determined by variables technology information, but leadership role is needed in synergize all over source power possessed organization. Galbreath (2002) has discussing the importance of commitment leader in increase optimization management assets and improvements income. Purpose from commitment leader is to emphasize and give energy on involvement leadership peak to improve optimal results. This commitment is an important first step to maximize commitment optimization management assets in all work units of the organization.

Influence Inventory Assets to Management Asset Stick to the Government Regency Kupang

The t-table value in this study is 1.66412 and based on the analysis results, the calculated t-value obtained is 3.333. or greater than the t- value of the table. Furthermore, the test results show a significance value of 0.001 or <0.05 , which means that there is a significant influence

from the inventory variable. asset towards management asset remains. This means that the better the inventory assets, the better the management will be asset still. With this result, then hypothesis fourth accepted.

The results of this study are in line with Busrali (2021) “The Influence Inventory Assets, Legal Audit, Valuation Assets, Supervision and Control of Optimization Management Asset Stay in Government Regency (Study Case District Government Mentawai Islands)” which obtained results that inventory asset proven influential positive and significant impact on optimization management asset remains. In addition, the results of this study are in accordance with with Demetouw's research (2016) entitled " The Influence of Asset Management on Optimization Asset Still Government Jayapura Regency”, the result is there is positive and significant influence between inventory assets to level optimization asset still.

Inventory is activities to do data collection, recording and reporting results data collection of State/Regional Property. According to Wang et al. (2023), one of the stages optimization asset management is existence do asset inventory. Balzer & Schorn (2016) stated that that to do optimization management asset must done inventory, assessment as well as assessment of potential existing assets with collect all type assets, good asset move and immovable assets, Inventory done to find out origin proposal as well as related information with asset covers area, volume, specifications, type, brand and price acquisition from assets.

The Impact of Information Technology on Inventory Assets in Government Regency Kupang

The t-table value in this study is 1.66412. Based on the analysis results, the calculated t-value obtained is 4.938, which is greater than the t-table value. Furthermore, the test results show a significance value of 0.000 or < 0.05 , which means that there is a significant influence of the information technology variable on asset inventory. This means that the better the use of information technology, the better the implementation of asset inventory will be. With this result, the fifth hypothesis is accepted.

Ardiani's (2020) research entitled “The Influence of Asset Planning and Information Technology on Fixed Asset Inventory in the Palembang City Government” stated that information technology has a positive and significant effect on fixed asset inventory in the Palembang City Government.

Information technology plays a very important role in asset inventory because it enables the recording, tracking, and management of assets in a more efficient and accurate manner. With the use of information systems, asset inventory can be carried out digitally, making it easier to monitor assets, create reports, and make decisions related to asset management. Inventory is the activity of calculating, recording, and reporting data on regional property that has been acquired. This understanding is based on the Regulation of the Minister of Home Affairs (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Assets. Furthermore, based on the Decree of the Minister of Home Affairs Number 152 of 2004, the implementation of inventory is divided into two activities, namely recording and reporting. There are various conventional methods used to carry out the asset inventory process. However, asset digitalization using information systems is needed so that assets can be properly maintained and generate greater benefits. Ridwan (2018) stated that an asset inventory information system is used to carry out administrative control in the management and recording of goods.

Influence of Leadership Commitment on Asset Inventory in the Government of Kupang Regency

The t-table value in this study is 1.66412. Based on the analysis results, the calculated t-value obtained is 3.553, which is greater than the t-table value. Furthermore, the test results show a significance value of 0.000 or < 0.05 , which means that there is a significant influence of the leadership commitment variable on asset inventory. This means that the better the leadership commitment, the better the implementation of asset inventory will be. With this result, the sixth hypothesis is accepted.

The results of this study are in line with Yeny's (2021) research entitled "Inventory Analysis of Assets and Regional Asset Management in the Talaud Islands Regency," which stated that leadership commitment has a positive and significant effect on asset inventory in the Talaud Islands Regency.

Leadership plays an important role in management. Due to human limitations, the need to lead and to be led arises. Law Number 32 of 2004 mandates that part of governmental affairs be delegated to regional governments through decentralization, with strengthened regional autonomy. In this era of regional autonomy, openness, accountability, responsiveness, and creativity are required from all state apparatus. Therefore, the role of leadership is essential. It must be acknowledged that leadership plays a central role in organizations in achieving goals and various predetermined targets, including in the inventory of regional property.

Conclusion

Based on the results of the analysis and discussion, this study concludes that existence significant influence of information technology variables, commitment leadership and inventory Asset remain subject to the management of a fixed set. Information Technology, Leadership Commitment, and Asset Inventory together are able to explain 85.3% of the variability of Fixed Asset Management in the Kupang Regency Government.

References

- Agustina, E., Mediaty, M., & Syamsuddin, S. (2024). The Contribution of Asset Optimization to Enhancing Educational Quality in Resource Management Institutions. *Jurnal Ekonomi*, 13(03), 1049-1059.
- Akbar, A., Jiang, X., & Akbar, M. (2022). Do working capital management practices influence investment and financing patterns of firms?. *Journal of Economic and Administrative Sciences*, 38(1), 91-109. <https://doi.org/10.1108/JEAS-07-2019-0074>
- Altaf, N. (2024). Working capital financing, firm performance and financial flexibility: Evidence from Indian hospitality firms. *Global Business Review*, 25(2_suppl), S199-S210. <https://doi.org/10.1177/0972150920961371>
- Amadi-Echendu, J. E. (2004, October). Managing physical assets is a paradigm shift from maintenance. In *2004 IEEE International Engineering Management Conference (IEEE Cat. No. 04CH37574)* (Vol. 3, pp. 1156-1160). IEEE. <https://doi.org/10.1109/IEMC.2004.1408874>
- Andika, A., Kurnianingsih, F., & Firman, F. (2026). Asset Governance Of The Regional Government Of Bintan Regency (Case Study Of Regional Financial Agencies And Assets). *Interdisciplinary Journal of Global and Multidisciplinary*, 2(1), 1003-1016.

- Aneta, Y., Lakoro, I., Aneta, A., Akib, H., & Podungge, A. W. (2024). Smart Strategies for Managing Regional Assets: Best Practices in Increase Local Revenue. *KnE Social Sciences*, 103-120.
- Balzer, G., & Schorn, C. (2016). *Asset management for infrastructure systems*. SPRINGER INTERNATIONAL PU.
- Briones, O. F., Camino-Mogro, S. M., & Navas, V. J. (2024). Working capital, cash flow and profitability of intensive MSMEs: Evidence from Ecuador. *Journal of Entrepreneurship in Emerging Economies*, 16(2), 396-417. <https://doi.org/10.1108/JEEE-01-2022-0003>
- Ciardi, L., & Scalzo, G. (2022). Power, Authority, and Leadership: A Proposal for Organizational Theory in the Post-Bureaucratic Era. In *Philosophy and Business Ethics: Organizations, CSR and Moral Practice* (pp. 569-596). Cham: Springer International Publishing.
- Deb, P., Naskar, S., Devaraj, S., & Basu, P. (2023). Impact of working capital on firm performance: Does IT matter?. *Journal of operations management*, 69(6), 983-1007. <https://doi.org/10.1002/joom.1244>
- Effendie, J. M., Manafe, H. A., & Man, S. (2022). Analysis of the Effect of Liquidity Ratios, Solvency and Activity on the Financial Performance of the Company (Literature Review of Corporate Financial Management). *Dinasti International Journal of Economics, Finance & Accounting (DIJEFA)*, 3(5). <https://doi.org/10.38035/dijefa.v3i5.1507>
- Fauziah, N. I., & Mediawati, E. (2024). The Influence Of Asset Management On Optimization Of The Use Of Fixed Assets In The Government Sector: Literature Review. *International Journal of Business, Law, and Education*, 5(1), 309-316. <https://doi.org/10.56442/ijble.v5i1.369>
- Febrianti, P., Nurwani, N., & Nurlaila, N. (2023). Analysis Of Regional Fixed Asset Management At The Regional Financial And Asset Management Agency In Medan. *JHSS (Journal of Humanities and Social Studies)*, 7(1), 289-294.
- Galbreath, J. (2002). Twenty-first century management rules: the management of relationships as intangible assets. *Management decision*, 40(2), 116-126. <https://doi.org/10.1108/00251740210422794>
- Hafidz, M., Zakaria, A., & Sasmi, A. A. (2025). Evaluation of Regional Asset Management to Enhance the Effectiveness of Regional Asset Management (Case Study at the Regional Finance and Asset Agency of Indramayu Regency). *International Journal of Current Economics & Business Ventures*, 5(2).
- Hameed, S. G. (2024). Hardware And Software Technologies. *Use Of Library, Study Skills, And Information And Communication Technology (ICT)*, 87.
- Hendrini, E., beda Mudamakin, A. K., & Rupilu, W. (2024). The Influence of Regulatory Compliance, Use of Information Technology, and Leadership Commitment on Securing Fixed Assets in the Regional Revenue and Assets Agency of East Nusa Tenggara Province. *DiE: Jurnal Ilmu Ekonomi dan Manajemen*, 15(2), 198-226.
- Inayah, N., Haliah, H., Nirwana, N., & Oemar, M. A. F. I. (2022). Analysis of Regional Asset Management at the Regional Property and Asset Management Bureau of South

- Sulawesi Province. *Point of View Research Accounting and Auditing*, 3(4), 331-340. <https://doi.org/10.47090/povraa.v3i4.232>
- Kakavelakis, K., & Edwards, T. J. (2022). The impact of structure and corporate ideology on leader–follower relations in the bureaucratic organization: a reflection on moral mazes. *Journal of business ethics*, 181(1), 69-82. <https://doi.org/10.1007/s10551-021-04919-9>
- Kuchuk, H., & Malokhvii, E. (2024). Integration of IoT with cloud, fog, and edge computing: a review. *Advanced Information Systems*, 8(2), 65-78. <https://doi.org/10.20998/2522-9052.2024.2.08>
- Licht, A. N. (2008). Social norms and the law: Why peoples obey the law. *Rev. L & Econ.*, 4, 715.
- Mbago, M., Ntayi, J. M., & Muhwezi, M. (2016). Compliance to acts, rules and regulations: Evidence from Sub-Saharan Africa. *Journal of Public Procurement*, 16(3), 374-405. <https://doi.org/10.1108/JOPP-16-03-2016-B006>
- Mubarok, W., Fadillah, D. A., Setyaningsih, P. M., Awalia, E., Maulana, D. P., & Nugraha, P. T. (2023). Leadership and challenges of bureaucracy pathology. *Kybernology Jurnal Ilmu Pemerintahan Dan Administrasi Publik*, 1(1), 37-52. <https://doi.org/10.71128/kybernology.v1i1.40>
- Mulyana, Y. (2023). Evaluation of Local Government Property Administration Policies. *Evaluation Of Local Government Property Administration Policies*, 5(2), 73-81. <https://doi.org/10.54783/jin.v5i2.717>
- Purwati, I. D., & Witono, B. (2025). Phenomenological Study Of Local Financial Management With The Local Government Information System (Sipd) In The City Government Of Surakarta. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 9(4). <https://doi.org/10.29040/ijebar.v9i4.18352>
- Ramandani, G., & Suhaedi, W. (2025). Management of Fixed Asset Management at the Regional Finance Agency of Mataram City. *Eduvest-Journal of Universal Studies*, 5(4), 3843-3857. <https://doi.org/10.59188/eduvest.v5i4.49921>
- Sembiring, R. I., Bukit, R. B., & Abubakar, E. (2023). Factors Affecting the Ability of Asset Management in Regional Development Organizations in the Government of North Sumatra. *International Journal of Research and Review*, 10(3), 441-451. <https://doi.org/10.52403/ijrr.20230351>
- Syam, E. (2025, July). Management of Regional Property Under Permendagri 19/2016 at West Sulawesi Civil Service & Fire Departement. In *9th International Conference on Accounting, Management, and Economics 2024 (ICAME 2024)* (pp. 2483-2498). Atlantis Press. https://doi.org/10.2991/978-94-6463-758-8_199
- Tanjung, M. (2025). Examining The Impact Of Liquidity And Solvency Ratios On Firm's Profitability: Insights From The Indonesian Tech Companies. *Journal of Application Business & Management/Jurnal Aplikasi Bisnis dan Manajemen*, 11(1). <https://doi.org/10.17358/jabm.11.1.190>
- Wang, K. J., Basuki, S. S. A., & Kurniati, N. (2023). A life-cycle asset management model by response surface method based optimization. *International Journal of Production Economics*, 263, 108957. <https://doi.org/10.1016/j.ijpe.2023.108957>