

## The Influence of Asset Management Information Systems, HR Competence, and Inventory Management Policies on The Management of State Property At The State Civil Servants Agency

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### ARTICLE INFO

#### Article history:

Received 21-05-2025

Accepted 17-06-2025

Published 18-06-2025

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#### Keywords:

Asset Management Information System;  
HR Competence;  
Inventory Management Policy.

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#### Competing interest:

The author(s) have declared that no competing interests exist

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### ABSTRACT

This study aims to examine the influence of the Asset Management Information System, HR Competence, and Inventory Management Policy on BMN Administration. This study was conducted at BKN. The data collection technique used a questionnaire distributed to 90 BKN employees with a total sample method with the criteria for selecting respondents, namely BMN management employees and inventory managers. The data analysis of this study used Partial Least Square (PLS) based on variants or components of the Structural Equation Modeling (SEM) approach and tested the influence of independent variables on the dependent variables. Data analysis used the SmartPLS application. The results of the study showed that the asset management information system had a positive and significant effect on the administration of state assets. HR competence and inventory management policies had a positive and moderate effect on the administration of state assets. The asset management information system, HR competence, and inventory management policies jointly influenced the administration of state assets at the State Civil Service Agency.

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**Citation:** Sibuea, V., Sibuea, V. ., & Kantohe, M. . (2025). The Influence of Asset Management Information Systems, HR Competence, and Inventory Management Policies on The Management of State Property At The State Civil Servants Agency. *Abdurrauf Science and Society*, 1(4), 576-586. <https://doi.org/10.70742/asoc.v1i4.307>

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### INTRODUCTION

Management of State Assets (BMN) is one of the crucial elements in state financial administration that influences the effectiveness and efficiency of government budget usage. Based on the Decree of the Minister of Finance No. 120 of 2007, BMN Management aims to ensure that state assets are well-organized, in accordance with regulations, and can be used optimally to support the government. BMN that is well-managed can make a major contribution to improving the quality of public services, strengthening the government system, and optimizing the use of state resources (Firmansyah & Hollyson, 2021). Therefore, transparent, accountable, and efficient BMN

management is an important aspect in supporting the sustainability and achievement of national development goals.

Based on Government Regulation Number 27 of 2014, one of the main components in BMN management is administration, namely a series of activities that include recording, reporting, and supervision of the use of BMN by government agencies. Good administration ensures that every state asset is recorded neatly, used efficiently, and managed with high accountability (Nandoeng, 2023). Success in this aspect not only increases the efficiency of the use of state resources, but also strengthens transparency in the management of state finances (Naomi & Hadiprajitno, 2023). With a structured administration system, each government agency can ensure that state assets are utilized optimally, so that the government budget can be optimized to support various government programs and activities that depend on the availability and administration of BMN (Anggraini, Kalangi, & Warongan, 2024).

The State Civil Service Agency (BKN) is a government institution that has an important role in managing the national civil service system, starting from planning, procurement, development, performance assessment, discipline, to pension administration of State Civil Apparatus, also has a big responsibility in the administration of BMN. As an institution that manages personnel data throughout Indonesia, BKN requires effective BMN administration to support the smooth running of its operations. Good BMN administration not only ensures that the assets owned can be used optimally in supporting important activities, but also maintains the integrity and accountability of the management of these assets. (Azhar, Safuridar, & Syardiansah, 2020). In addition, proper BMN administration will also support BKN in fulfilling government obligations in terms of monitoring and reporting the use of state assets to the public, so that transparent and responsible governance is created. (Banjarnahor, Napitupulu, & Nurlinda, 2024).

Based on the Recommendation Results of the Audit Board of Indonesia (BPK) on the audit findings at BKN in 2023, the State Civil Service Agency faces a number of challenges in managing state assets, including the management of fixed assets in several BKN Work Units that are not yet orderly. In addition, in the Report on the Results of the Assessment of the Implementation of Internal Control over the BKN Financial Report in 2023, several work units have not conducted an inventory of BMN in the form of equipment and machinery because the BMN manager has not updated the data on the condition of the equipment and machinery recorded in the Agency-Level Financial Application System (SAKTI) application so that inaccuracies in reporting are often encountered and worsen the effectiveness of supervision of BMN (State Civil Service Agency, 2024).

In addition to these administrative problems, the lack of skills and understanding of human resources (HR) in asset management is also a factor causing inefficiency in the BMN management process. Where the limited competent human resources often cause recording errors and low utilization of supporting software optimally. (Hansang, Bogar, & Tumbel, 2024). Although BKN has implemented an asset management information system, in reality the use of the system is still not optimal. This is due to limitations in the use of existing information technology, which hinders the realization of efficient and transparent BMN administration.

In addition, Inventory Management Based on the BPK Recommendation Results on the findings of the audit at BKN in 2023 is not yet fully orderly, indicating problems in inventory supervision. All of these problems reflect that BMN management at BKN is still not running optimally. This shows the need for a comprehensive evaluation of

the existing BMN management system, as well as improving the competence of the human resources involved so that BMN management can be carried out more efficiently, accurately, and in accordance with the established standards.

Furthermore, one of the main challenges in BMN administration is the constraints in coordination between work units in government agencies. Misalignment in the procedures and systems implemented by each work unit can lead to inaccurate recording, reporting, and supervision of BMN. This has the potential to reduce the quality of administration carried out, and can even result in waste or misuse of state assets (Santosa, 2021). The asset management information system has a very important role in monitoring and controlling state property (BMN) efficiently and transparently.

Monk, Ellen & Wagner (2009) stated in the Enterprise Resource Planning (ERP) Theory, where BMN administration requires an information system to enable asset data integration, automation of recording and reporting, and increased efficiency of asset procurement and maintenance. With a good information system, BMN administration can be carried out more accurately, which reduces the risk of recording errors and simplifies the audit and reporting process (Aulia & Syarif, 2024). An integrated information system allows real-time asset monitoring, so that any changes in the status or condition of BMN can be detected quickly, ensuring that the use of state assets is in accordance with applicable provisions. In addition, easy access to data through this system increases transparency, minimizes manipulation, and supports accountability for BMN management (Azhar et al., 2020).

The application of information technology in BMN management offers many advantages, such as accelerating the recording and reporting process and increasing data accuracy. However, to ensure that this system runs effectively, adequate resources are needed, both in terms of technological infrastructure, budget, and training for related parties. Sufficient understanding from employees involved in BMN management is very important so that they can utilize the system optimally (Nadia & Budiarto, 2021). Without sufficient resources and adequate understanding, the implementation of this information system is at risk of not being able to provide optimal results, and can even cause new problems in BMN management (Wirananda, 2020).

Human Resources (HR) Competence is a combination of knowledge, skills and work attitudes possessed by individuals that enable them to carry out tasks effectively and efficiently in accordance with expected performance standards. (Spencer & Spencer, 1993). The competence of trained human resources with in-depth knowledge of asset and inventory administration is a key factor in ensuring success in BMN administration. Employees who have adequate competence are not only able to manage assets efficiently, but can also carry out their duties and responsibilities with full professionalism and accountability (Manalu & Yudianto, 2024). They can ensure that each asset is recorded accurately, properly maintained, and optimally utilized according to the needs of government agencies.

Without sufficient competence, BMN management will be less than optimal and risk causing various problems, such as errors in recording, inconsistencies in reports, and potential misuse of state assets. Employees who are not trained or do not understand applicable procedures can cause inaccuracies in the management of inventory and other assets, which in turn can be detrimental to the state (Firmansyah & Hollyson, 2021).

Inventory management policy is an inseparable part of the administration of state assets (BMN) and has an important role in regulating the maintenance and management of inventory owned by government agencies. In line with that, Brigham & Ehrhardt (2021) stated that a well-managed inventory management policy can reduce the risk of stock shortages and waste. This policy aims to ensure that the inventory owned can be used optimally to support the smooth running of government agency operational activities. (Nor, Indah, & Heniwati, 2024). Aspects that need to be considered in inventory management policies include procurement, distribution, storage, and utilization of inventory items by paying attention to the principles of efficiency, effectiveness, and accountability. (Masdayati, Syarifuddin, & Darmawati, 2024).

## METHOD

This study uses a quantitative approach, which is an approach that prioritizes the collection and analysis of numerical data to test hypotheses or answer research questions. In quantitative research, data is collected using structured instruments, such as questionnaires, which are then analyzed statistically. This approach aims to measure the relationship between the variables studied, which in this study include the asset management information system, inventory management policies, and human resource competencies in the administration of state assets.

In this study, the sample selection method used is the total sample method or census, where the entire population of 90 people is used as research respondents. This approach is taken because the population is still within the scope that allows for comprehensive research without the need to use other sampling techniques.

## RESULT AND DISCUSSION

### **The Influence of Asset Management Information Systems on State Property Administration**

The results of the analysis show that the Asset Management Information System variable has a significant influence on State Property Administration, indicated by a t-statistic value of 6,900 and a p-value of 0.000. A p-value smaller than 0.05 confirms that the influence is statistically significant, while a t-statistic value of 6,900 indicates how much influence the independent variable (Asset Management Information System) has on the dependent variable (BMN Administration). A large t-value (far from zero) indicates that the influence is quite strong. This finding indicates that the better the information system implemented in asset management, the more optimal the state asset administration process will be. (Usman, Layuk, & Kambuaya, 2024). This covers all aspects, from recording, classifying, monitoring, to reporting, which becomes more systematic and integrated thanks to the support of information technology. (Ashari, Mustafa, Christian, & HS, 2017).

Information systems play an important role as a tool that ensures accuracy, efficiency, and speed in managing state assets. With a reliable information system, the administration process becomes more transparent and well-documented, and minimizes the potential for errors or deviations. In addition, this system provides real-time and centralized data, which is very important in supporting strategic decision-making by management and related government agencies. (Yudha & Aan, 2022). Therefore, investment and development of information systems in state asset

management are crucial factors to improve accountability and effectiveness of state-owned asset governance.

In the perspective of Public Administration Theory, these results reflect the basic principle that modern bureaucracy must be adaptive to technology to improve the efficiency, effectiveness, and accountability of public services. The asset management information system is a form of administrative innovation that supports the bureaucratic process to be more systematic and measurable. This is in line with the classical Weberian theory of bureaucracy which emphasizes the importance of rational systems and procedures, as well as the development towards the New Public Management (NPM) model which encourages the adoption of information technology to improve public sector performance.

Furthermore, information systems not only support technical administrative processes, but also become strategic tools in strengthening public accountability values. When asset data and information can be accessed in real-time and are well documented, public trust in government agencies will increase (Masdayati et al., 2024). This is in line with the spirit of good governance, where the principle of accountability is one of its main elements. Therefore, strengthening information systems is not only about operational efficiency, but also concerns the institution's commitment to openness and public responsibility in managing State Property (BMN).

#### **The Influence of Human Resources Competence on the Administration of State-Owned Assets**

The Human Resources Competency variable is proven to have a significant influence on the Administration of State Property as indicated by the t-statistic value of 5,071 and p-value of 0.000. A fairly high t-statistics value indicates that the HR competency variable makes a strong contribution to the dependent variable, while a p-value smaller than the significance level of 0.05 indicates that the influence is statistically significant. This figure confirms that HR competency is a crucial factor in the success of state asset management. The competencies in question include technical knowledge, administrative skills, understanding of asset management regulations and policies, as well as integrity and work ethics. Competent HR are able to carry out every procedure from recording, inventory, to reporting accurately, efficiently, and in accordance with applicable regulations (Aulia & Syarif, 2024).

Competent personnel will be able to guarantee consistency, accuracy and integrity in every state asset administration process.

This finding reinforces Weber's view that the effectiveness of bureaucracy is not determined by the existence of rules and systems alone, but is highly dependent on the quality of personnel who carry out these functions. When human resources have technical skills, high work ethics, and moral integrity, the bureaucracy will be able to function as it should: rationally, efficiently, and accountably. Thus, the correlation between human resource competence and BMN administration is not only an administrative phenomenon, but also a practical realization of Weberian bureaucracy theory. The implications of this finding emphasize that improving the quality of human resources of the apparatus is a key strategy in realizing transparent, professional, and good governance BMN governance.

On the other hand, low levels of HR competency have the potential to cause various administrative problems, such as data input errors, late reporting, and weak internal supervision and control. This certainly has a negative impact on the level of accountability and transparency in the governance of State Property. (Naomi & Hadiprajitno, 2023). Therefore, investment in developing HR competencies through training, coaching, and ongoing performance evaluation systems is very important. Reliable human resources not only carry out administrative tasks, but also guarantee the quality of accountable and professional asset governance (Lisnawati et al., 2023).

### **The Influence of Inventory Management Policy on the Administration of State-Owned Goods**

The Inventory Management Policy variable also shows a significant influence on State Property Administration, as evidenced by the t-statistic value of 4.349 and the p-value of 0.000. The results of the statistical analysis show that the Inventory Management Policy variable has a statistically significant influence on State Property Administration (BMN). This is evidenced by the t-statistic value of 4.349 and the p-value of 0.000. The t-statistic value that exceeds the critical number  $t$  at the 5% significance level indicates that the variable has a significant effect on the dependent variable. Meanwhile, the p-value which is much smaller than 0.05 indicates that the possibility of this result occurring by chance is very small, so it can be concluded that the influence is statistically significant. This value confirms that statistically, the relationship between inventory policy and BMN administration is very strong. This means that the existence of clear and consistently implemented policies in the form of internal regulations, work guidelines, and standard operating procedures (SOPs) has a direct role in improving the quality of recording, monitoring, and reporting of state assets (Wirananda, 2020).

Another factor that is also emphasized in this theory is the capacity of the implementing organization. In inventory management, this capacity is reflected in the readiness of the information system, human resource competence, and internal procedures that support accountability and transparency. Policies implemented in a strong institutional ecosystem not only increase operational efficiency but also shape bureaucratic behavior that is more disciplined, orderly, and responsible for managing state assets (Naomi & Hadiprajitno, 2023).

## **CONCLUSION**

The asset management information system has a significant impact on the administration of state assets at the State Civil Service Agency. A good information system increases efficiency, accuracy, and transparency in the management of BMN, from recording to reporting.

Human Resources (HR) competency has a significant influence on the administration of state assets at the State Civil Service Agency. Competent human resources are able to carry out administrative processes accurately, efficiently, and in accordance with the rules, and can support accountability and transparency in the management of BMN.

Inventory management policy has a significant impact on the administration of state assets at the State Civil Service Agency. This policy not only directs operations to be efficient and orderly, but also becomes a control tool and evaluation basis that supports transparency and public accountability.

Asset management information systems, HR competencies, and inventory management policies have been proven to simultaneously have a significant influence on the administration of State Property (BMN).

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