

# Analysis Of Asset Management At Universitas Negeri Semarang On The Financial Performance Of Legal Entity State University (PTNBH)

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## Abstract

This research wants to examine various factors that influence the financial management performance of Universitas Negeri Semarang (UNNES) after becoming Legal Entity State University (PTNBH). The factors studied are related to the competency of asset management human resources, asset management systems, standard operating procedures (SOP) and regulations governing asset management at UNNES. The urgency of this research is to prevent or minimize problems that can arise due to poor asset management, especially the waste of the UNNES PTNBH financial budget. In the research method, a flow diagram for this research is also presented. The data used in this research is primary data. This data is data obtained directly from respondents through distributing questionnaires to implementers of work activities within Universitas Negeri Semarang to determine the influence of the human resources competency variable for asset managers, implementation of asset management systems, and asset management regulations on financial management operations. Determination of the sample is based on what is recommended, namely, 5 – 10 times the number of research indicators. In this study there were 25 indicators, so in this study the sample used was 125 people. Based on the results of the ANOVA test, it shows that the independent variable (X), namely the competency of asset management human resources, the asset management system, and the application of asset management regulations have a significant and simultaneous or joint effect on the dependent variable (Y), namely financial management performance. This result is shown by the p value in the F Test in table 7 which is smaller than 0.05.

## Keywords:

Asset Management Human Resources Competence, Asset Management Systems, Asset Management Regulations, Financial Management Performance

## INTRODUCTION

Universitas Negeri Semarang (UNNES) based on Government Regulation no. 36 of 2022 (Republic of Indonesia, 2022) has become a Legal Entity Higher Education Institution, so that UNNES independence both academically and non-academicly is absolutely necessary. With this independence, UNNES PTNBH can focus on implementing the tridharma of higher education. The assets owned by UNNES PTNBH can be used as one of the

pillars to support this independence. PTNBH is a tertiary institution that has an independent, transparent and accountable legal entity that has independence in the academic and non-academic fields. In the context of public organizations, one of the supporting aspects of good financial management is having an effective and efficient asset management system (Mulyandani, 2021).

Higher education assets also become the main support in the

operational implementation of academic and management activity processes within a higher education institution. Therefore, adequate asset management in a tertiary institution is an important thing to pay attention to so that the implementation of activities at the tertiary institution runs well. Commitment, integrity and willingness are required from all UNNES PTNBH components to manage assets well as a source of funding other than the APBN and in the context of budget efficiency.

Asset management, especially those related to educational infrastructure, needs to be done as well as possible, so that all assets can be utilized or used optimally according to their function. Repairs or purchases of new assets also need to be carried out carefully and efficiently so as not to cause budget waste in financial performance. Existing budget allocations can be prioritized for financing activities or other things that are more useful in order to support institutional development and the tridharma function of UNNES PTNBH higher education. Based on article 63 of the Higher Education Law (Law of The Republic of Indonesia Number 12 Of 2012 Concerning Higher Education, 2012) that higher education management autonomy is carried out based on the principles of: accountability; transparency; non-profit; quality assurance; and effectiveness and efficiency. What is meant by "non-profit principle" is the principle of activities whose aim is not to seek profit, so that all remaining business proceeds from activities must be reinvested in higher education institutions to increase the

capacity and/or quality of educational services. This means that collecting higher education costs from the public is permitted within certain limits as long as it is not intended for profit. It is hoped that even though UNNES has become a PTN-BH UNNES will still remain a non-commercial university and will still uphold good quality education at affordable costs, like when UNNES was still BLU. Researchers feel that the financial management performance problems faced by Universitas Negeri Semarang as PTNBH related to asset management still need to include the quality of human resources, budgeting systems, and facilities and infrastructure that are still not strong enough so that UNNES PTNBH can get a lot of Generated Income without just relying on UKT and SPI. This research wants to test the various factors above on the financial management performance of UNNES PTNBH

Legal Entity State University (PTNBH) as part of a public organization has a very big responsibility in providing services to all parties who need them, especially services in the education sector. Efforts to provide these services can be hampered if there are obstacles in the budgeting system or financial management due to poor asset management. From the various explanations above, we want to test this phenomenon which has the title: Analysis of Asset Management at Universitas Negeri Semarang on the Financial Performance of Legal Entity State Universities (PTNBH). Where this research is a case study conducted at Universitas Negeri Semarang, so that the

research results can later be generalized to organizations.

## LITERATURE REVIEW

### 1. Human Resources Competency

Strong, quality and professional human resources are the great hope of an organization, for organizations that have reliable, quality, tough and professional resources, will certainly easily obtain the performance expected by the organization, namely optimal and well-desired performance. by employees individually and in groups (Susana et al., 2017). Furthermore, human resources are needed who have competence, namely the skills of an individual in carrying out tasks based on a sense of responsibility and the demands of the job (Syaifuddin, 2016). The success of an agency is not only influenced by the human resources it has, but also the competencies possessed by its human resources (Lesmana et al., 2020). Human resources as an asset provide the understanding that humans can develop better and not just be machines, humans, even partnerships but become one of the most important assets for organizations in various ways so that organizational goals can be achieved effectively and efficiently, also with resources. High quality power can create positive values for the organization such as innovation in carrying out assigned tasks. Humans are the most important factor among other resources such as sources of funds, facilities and infrastructure, in terms of carrying out work. This is in line with the opinion of Luisser and Robert in Adisasmita (Adisasmita, 2009). According to Nawawi in Gaol, Human

Resources are people who work and function as organizational/company assets that can be counted (quantitatively), and HR is the potential that drives the organization (Gaol, 2019).

Managing asset management requires human resource competencies that are appropriate to the task, including appropriate knowledge, skills, experience, behavior, attitudes and traits (Hastings, 2010). Human Resource Quality is the basic basis of people's characteristics and indicates how to behave or think, equalize situations and support for a long period of time. The indicators in this research were adopted from Widodo (2001) in Kharis (Kharis, 2010) explaining human resource competence which is a very important element in efforts to achieve organizational goals. The indicators are (1) The ability of human resources to carry out tasks; (2) Human resource capacity for responsibility; (3) Educational provisions; (4) Training; and (5) Sufficient experience.

Thus it is clear that human resources are an important and determining factor in realizing the success of achieving organizational goals. In relation to the asset management section, it is hoped that the relevant human resources will be able to carry out their duties well, in the sense that human resources have the ability, expertise, skill, experience in carrying out asset management tasks, so that asset management can be more effective, in the sense that it can be carried out according to procedures. or existing regulations and can still satisfy all parties involved.

### 2. PTN-BH Asset Management System

Asset management is a process for recording and providing asset inventory numbers, knowing asset information, and knowing the number of assets. According to Siregar (2004) in Ricky Akbar (Akbar & Rahman, 2021) that asset management is a process for improving understanding of asset conditions, improving operating costs and performance which helps improve the decision-making process for a company. PTNBH assets are divided into 2, namely fixed assets (land) and assets other than land. Land assets obtained from APBN funds are State Property (BMN), while land assets obtained from PTNBH business results and assets other than land are PTNBH assets and constitute PTNBH's assets. Fixed assets are tangible assets owned/controlled to be used for PTNBH activities, leased to other parties or for administrative purposes, not intended to be bought and sold, their value can be measured and have a useful life of more than one accounting period (Decree of the Minister of Research, Technology and Republic of Indonesia Higher Education Concerning Accounting Policies for State Universities as Legal Entities Within the Ministry of Research, Technology and Higher Education, 2018)

Further in accordance with the Decree of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 379/M/KPT/2018 concerning Accounting Policy for State Universities as Legal Entities within the Ministry of Research, Technology and Higher Education (Decree of the Minister of Research, Technology and Education Republic of

Indonesia Higher Education Concerning Accounting Policies for State Universities, Legal Entities Within the Ministry of Research, Technology and Higher Education, 2018), that PTNBH fixed assets are grouped based on similarities in their nature or function in PTNBH operational activities. The classification of fixed assets is as follows:

#### 1. Soil

The land was acquired with the intention of being used in PTNBH's operational activities and is in ready-to-use condition.

#### 2. Infrastructure

Infrastructure is the facilities and infrastructure built by PTNBH that support activities and administration and can be used jointly between PTNBH units, students and the community around PTNBH such as roads, bridges, pedestrians, networks (in the form of: water pipes, electrical cables, FO).

#### 3. Buildings and Structures

Buildings and structures include all buildings and structures acquired with the intention of being used in PTNBH's operational activities and are in a ready-to-use condition. These types of buildings and structures include: buildings, monuments, towers and signs.

#### 4. Vehicles and Transport Equipment

Vehicles and Transport Equipment are vehicles and transport equipment which function as means of transport which are owned and used by PTNBH for operational activities and to support PTNBH operational activities whose useful life is more than 12 (twelve) months.

## 5. Equipment and Machinery

Equipment and machines include tools and machines that include electronic equipment, medical equipment, laboratory equipment, office inventory, and other equipment and machines that have significant value, have a useful life of more than 12 (twelve) months and are in ready-to-use condition. Fixed assets that can be classified under equipment and

This machine includes, among others: heavy equipment; means of transportation; workshop tools and measuring tools; tool agriculture; office and household equipment; studio equipment, communications, and transmitters; medical and health equipment; laboratory equipment; weapons; computer; exploration tools; drilling tools; production, processing and refining equipment; exploration aids; work safety equipment; props; and production process equipment units.

In accordance with Republic of Indonesia Government Regulation Number 26 of 2015, all assets acquired by PTN Legal Entities must be recorded in the inventory list of PTN Legal Entity goods. Separated state assets are managed by PTN Legal Entities in an orderly and accountable manner in accordance with the principles of sound asset management. Assets in the form of land under the control of PTN Legal Entities obtained from the state revenue and expenditure budget are state property. The land's use status must be determined by the minister who handles government affairs in the financial sector. The land is also administered in the list of state property by the Minister, and the

results of asset management are a source of income for Legal Entity State University (PTNBH) (Government Regulation Number 26 of 2015 concerning Forms and Mechanisms of Funding for State Universities as Legal Entities, 2015).

In the context of public organizations, one of the supporting aspects of good financial management is having an effective and efficient asset management system (Afandi, n.d.; Kolinug et al., 2015). It can be said that assets are one of the elements that must be managed well in order to become source of funding as well as to avoid wasting PTNBH's finances. In connection with the above, several studies on PTNBH asset management that have been carried out previously include; Dhyah Setyorini et al (Setyorini & et al., 2022) that the research results show that from the stages of asset management readiness, only the first stage (socialization) has been carried out, the second stage related to governance has prepared all the regulatory instruments (Rector's Regulations) but the umbrella the law has not yet been ratified by the President, so changes in governance cannot yet be fully implemented, and the asset transfer stage cannot yet be implemented. Afri Sahara (Sahara; & Sahara;, 2022) stated that the management of fixed assets at PTNBH has been running in accordance with applicable regulations, but obstacles have arisen from the human resources element in managing PTNBH's fixed assets.

### 3. Asset Management Regulations

In the process of managing assets/goods at Universitas Negeri Semarang (UNNES) as an institution under the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia, it must always be based on the laws and regulations in force in Indonesia. The legal basis used in the asset/goods management process includes: (a) Law Number 5 of 1960 concerning Basic Agrarian Principles Regulations, (b) Law Number 17 of 2003 concerning State Finance, (c) Law Number 1 of 2004 concerning State Treasury, (d) Law Number 15 of 2004 concerning Audit, Management and Responsibility of State Finances, (e) Government Regulation Number 24 of 2005 which was updated with Government Regulation Number 71 of 2004. 2010 concerning Government Accounting Standards, and (f) Government Regulation Number 27 of 2014 concerning Management of State/Regional Property. As an important element in carrying out government affairs and implementing development as well as in the process of public services to the community, of course state assets/goods must be managed properly and correctly so that maximum results can be obtained. To be able to manage assets properly and correctly, UNNES must apply the principles in accordance with Government Regulation Number 27 of 2014 (Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, 2014) as follows:

#### a. Functional Principles

The functional principle referred to here is a decision-making process and the process of solving problems in the field of managing state assets/goods which is carried out by the power elements of users, users, managers and leaders of UNNES must be in accordance with the functions, authority and responsibilities of each of these elements,

#### b. Principle of Legal Certainty

In this case, the principle of legal certainty referred to is a management process State assets/goods must be implemented and managed based on applicable laws and regulations.

#### c. Principle of Transparency

The principle of transparency referred to here is that the process of managing state assets/goods must be transparent (open) regarding the rights of the community in processing and obtaining correct and accurate information.

#### d. Principle of Efficiency

The principle of efficiency referred to here is a process of managing state assets/goods which is directed so that state-owned assets can be used in accordance with standard limitations required to support the implementation of the main tasks and functions of PTNBH higher education more optimally.

#### e. Principle of Accountability

The principle of accountability referred to here is that every activity in managing state assets/goods must in principle be accountable by the government to all components of society.

#### f. Principle of Legal Certainty

The principle of legal certainty referred to here is a process of managing state assets/goods which must be supported by the accuracy of the quantity and value of state-owned goods in order to increase the optimization of the use and transfer of state-owned goods as well as in the process of preparing the PTNBH higher education balance sheet.

#### 4. Financial Management Performance

In accordance with Law Number 12 of 2012 concerning Higher Education (UU Dikti) gives authority to Legal Entity State Universities (PTN-BH) to carry out institutional management independently, not only on academic autonomy but also on non-academic autonomy, including management autonomy. finance (Law of The Republic of Indonesia Number 12 of 2012 Concerning Higher Education, 2012). Performance is the output/result of activities/programs that have been or will be achieved in connection with the use of the budget with measurable quantity and quality. Performance is the results of the work/activities of a person or group in an organization which is influenced by various factors in achieving organizational goals in a certain time period (Halim & Kusufi, 2019). There is a close relationship between individual performance and organizational performance, namely organizational performance may be good if individual performance is also good, and employee performance will be good if they have high skills, are willing to work hard, are given salaries in accordance with the agreement, and have

better hopes for the future. good (Sutrisno, 2016).

Performance measurement is a management tool used to improve the quality of decision making and accountability.

Performance measurement is also used to assess the achievement of goals and objectives. Performance can be said to be employee achievement and future professional development carried out systematically and formally. Performance is also a description of the level of achievement of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization (Adisasmita, 2009). Furthermore, Ruki (in Erminawati) mentions several elements in performance management, namely: facilities and infrastructure, work processes or work methods, human resource capabilities, work passion, human resource motivation, as well as the quality of raw materials and auxiliary materials (Erminawati, 2007).

#### HYPOTHESIS

A hypothesis is a temporary answer to a problem that is still presumptive because its truth must still be proven. The hypothesis proposed in this research is as follows:

H1: There is an influence of asset manager Human Resources (HR) Competency on financial management performance

H2: There is an influence of the implementation of an asset management system on financial management performance

H3: There is an influence of asset management regulations on financial management performance

This section will explain in general the framework for thinking and developing hypotheses. The following is a picture of the framework for this research.

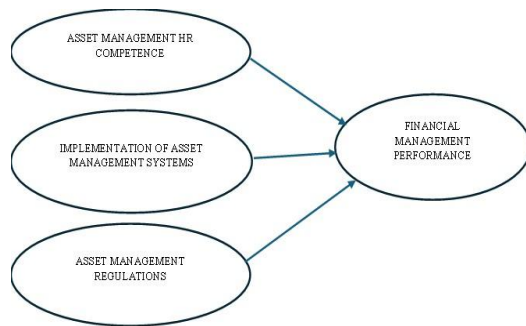


Figure 1: Conceptual Framework

## RESEARCH METHOD

The data used in this research is primary data. This data is data directly obtained from respondents using a structured questionnaire which contains respondents' responses to questions related to the influence of asset management Human Resources (HR) competency, implementation of asset management systems and implementation of asset management regulations on financial management performance. intended to be able to analyze asset management at Universitas Negeri Semarang on the financial performance of Legal Entity State Universities (PTNBH). This research uses a quantitative approach by testing the hypothesis that was formulated in the previous section. The data used in this research is primary data obtained from a survey by distributing questionnaires to those implementing work activities within Universitas Negeri Semarang. The sample determination was based on what Hair (Hair JF at al., 2010) suggested,

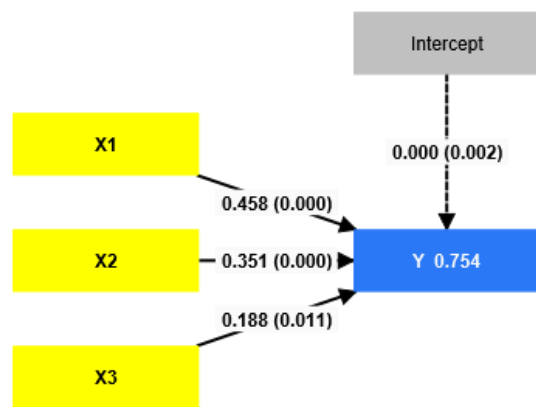
namely, 5 - 10 times the number of research indicators. In this study there were 25 indicators, so in this study the sample used was 125 people. The research period was carried out in 2024. Data collection was carried out by distributing questionnaires. To support research objectivity, the identity of the sample will not be included. The questionnaire will be prepared using a Likert scale with 5 levels, namely: Score/VALUE 1: Strongly Disagree; Score/Grade 2: Disagree; Score/Grade 3: Disagree; Score/Grade 4: Agree; and Score/Value 5: Strongly Agree. The method used to analyze the data is Multiple Linear Regression Analysis to obtain a comprehensive picture of the relationship and significance of the influence between the independent variables on the dependent variable using Smart PLS 4.

## RESEARCH RESULTS AND DISCUSSION

### Multiple Linear Regression

Based on the results of the regression analysis model using SMARTPLS 4, the P value of each independent variable (X) is  $<0.05$ , (Figure 2), which means that all independent variables (X) have an effect on the dependent variable (Y)





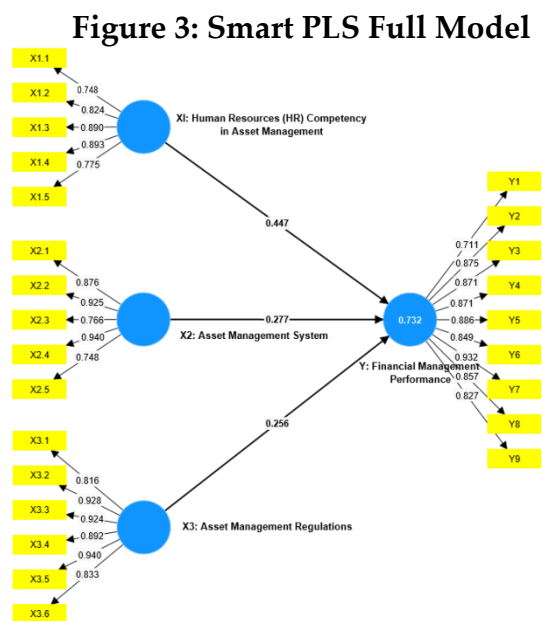
**Figure 2: Multiple regression analysis model**

Source: Own Study from PLS Output, 2024

Respondents in this study were financial managers in the Semarang State University environment with a total of 120 respondents. Based on the results of the questionnaire, the following is the age distribution of respondents.

### Analysis Full Model

Based on testing the Full model using structural equation modeling using the Smart PLS Version 4 application, the results of outer loading obtained from SmartPLS Report Algorithm shows that the correlation value between each the indicator and the latent variable is  $> 0.7$  so it is said to be valid (Figure 3).



Source: Own Study from PLS Output, 2024

### Validity and Reliability Test

After collecting questionnaires from respondents, then the validity test was carried out again on the data obtained. Validity shows how far the accuracy and accuracy of a measuring instrument in carrying out its measuring function. A validity test can be done by looking at the correlation between the scores of each item in the questionnaire with the total score you want to measure. Meanwhile, the reliability test is used to determine the consistency of the measuring instrument, and whether the measuring instrument can be relied upon for further use. The results of the validity and reliability test of the data can be seen in the following table,

**Table 1: Validity and Reliability Test**

Variable	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
X2: Asset Management System	0.909	0.942	0.931	0.731
X3: Asset Management Regulations	0.947	0.948	0.958	0.792
XI: Human Resources (HR) Competency in Asset Management	0.868	0.894	0.905	0.658
Y: Financial Management Performance	0.953	0.955	0.961	0.731

Source: Own Study from PLS Output, 2024

The table shows that all statement items have a value  $> 0.700$ , so it can be concluded that the independent variables and dependent variables are all valid. And it can be concluded that all the items measuring the variables of the questionnaire are reliable, which means that the questionnaire used in this study is reliable.

### Hypothesis Test

Hypothesis testing conducted in this study aims to see how the independent variables of the dependent variable influence the independent variables. Hypothesis test results can be seen in the following table,

**Table 2: Hypothesis Test**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STD EV)	T Statistics (IO/STD EV)	P Values
X2: Asset Management System -> Y: Financial Management Performance	0.277	0.281	0.080	3.441	0.001
X3: Asset Management Regulations -> Y: Financial Management Performance	0.256	0.251	0.075	3.425	0.001
XI: Human Resources (HR) Competency in Asset Management -> Y: Financial Management Performance	0.447	0.448	0.078	5.708	0.000
X2: Asset Management System -> Y: Financial Management Performance	0.277	0.281	0.080	3.441	0.001
X3: Asset Management Regulations -> Y: Financial Management Performance	0.256	0.251	0.075	3.425	0.001

Source: Own Study from PLS Output, 2024

The results of this research indicate that HR Competency for Asset Managers has a significant effect on financial management performance. This can be seen from the T-statistic of 5.708 or above 1.96. So the first hypothesis which explains that Asset Manager HR Competency has a positive effect on financial management performance can be accepted. These results show that with good Asset Management HR Competence, they will be able to carry out tasks in optimal asset management, so that it will also support good financial management performance in an agency, according to research by Tri Angga Sigit (2019).

Meanwhile, the results of research testing the hypothesis on the effect of implementing an asset management system on financial management performance explain that the effect of implementing an asset management system on financial management performance is significant. This is made clear by the T-statistic of 3.441 or above 1.96. So the first hypothesis which explains that the implementation of an asset management system has a positive effect on financial management performance can be accepted. These results show that the implementation of the asset management system currently in effect at UNNES can properly support more systematic, effective and efficient asset management so that it can support financial management performance, especially in more effective and efficient revenue and expenditure activities.

The results of research testing the hypothesis of the influence of the application of asset management

regulations on financial management performance explain that the influence of the application of asset management regulations on financial management performance is significant. This is made clear by the T-statistic of 3.425 or above 1.96. So the first hypothesis which explains that the implementation of asset management regulations has a positive effect on financial management performance can be accepted. These results indicate that the implementation of currently applicable asset management regulations can provide positive support for asset management in accordance with the provisions, so that there are no errors in implementing procedures or regulations that can harm financial management performance.

Based on the results of the first hypothesis statistical test (H1) which states that there is an influence of asset management human resource competence (X1) on financial management performance (Y), accept. This is because based on the T Test in table 5, the p value is less than 0.05, meaning that human resource competency has a significant effect on financial management performance. The conditions are in line with the results of Muhammad Rais' research that human resource competence has a positive and significant effect on financial management (Rais et al., 2022). At Universitas Negeri Semarang itself, this is influenced by several things, including level of education, competency, experience or length of service, which also continues to be improved through special training for employees or human resources related to asset and financial

management, both organized internally (UNNES) and external parties.

In the second hypothesis (H2) which states that there is an influence of the use of the asset management system (X2) on financial management performance (Y), this hypothesis is also accepted. The reason is based on the results of the T Test using SMART PLS 4 showing that the p value is less than 0.05, meaning that the asset management system implemented at UNNES has had a significant influence on financial management performance, because UNNES has autonomy in asset management, while the application being targeted is SIAGUNG: The Asset and Warehouse System is a system for monitoring inventory and assets. The asset and warehouse system contains several contents to provide an overview of the number of UNNES assets, inventory amounts, goods in and out of the warehouse, maintenance proposals and procurement proposals as well as several existing asset management regulations. This content supports policy making regarding assets and inventories. The asset and warehouse system is a system that continues to develop in the future, not only providing data regarding real conditions regarding assets and warehouses but also various matters regarding state-owned goods. Meanwhile, those related to financial management use the MyUNNES-Finance system which can be accessed by relevant employees who have been given accounts in accordance with their authority. UNNES has also issued the Decree of the Chancellor of Universitas Negeri Semarang Number B/175/UN37/HK.02/2023 concerning the

Standard Chart of Accounts (Chart of Accounts) of Universitas Negeri Semarang which is intended for proposing budgets and preparing financial reports within Universitas Negeri Semarang. These results are supported by research results from Febrianita Hadis which states that when information technology facilities are installed well and their use is carried out optimally, the quality of financial reports can improve (Hadis, 2022).

The third hypothesis (H3) which states that there is an influence of the application of asset management regulations (X3) on financial management performance (Y), is also accepted. The p value shows a number less than 0.05 so that the asset management regulation variable has a significant effect on financial management performance. This is because Universitas Negeri Semarang has properly implemented and enforced various regulations that have been established by the government as a legal basis for managing assets/goods, including: (a) Law Number 5 of 1960 concerning Basic Agrarian Principles, (b) Law Number 17 of 2003 concerning State Finances, (c) Law Number 1 of 2004 concerning State Treasury, (d) Law Number 15 of 2004 concerning Auditing, Management and Responsibility of State Finances., ( e) Government Regulation Number 24 of 2005 which was updated with Government Regulation Number 71 of 2010 concerning Government Accounting Standards, and (f) Government Regulation Number 27 of 2014 concerning Management of State/Regional Property. In this case, all

employees within the UNNES environment in carrying out their duties in asset management are always guided or based on the regulations that have been established, so that asset management can be carried out well and optimally and can minimize errors in asset management which can cause waste or losses in financial management. This is also in accordance with the concept of good governance which is a form of acceptance of the importance of a set of regulations or good governance to regulate the relationships, functions and interests of various parties in business matters and public services, and one of the benefits that can be taken is increased performance through creating a better decision-making process, increasing efficiency and further improving public services (Annisa et al., 2017).

Based on the results of the ANOVA test in table 4, it shows that the independent variables (X), namely asset management human resources, asset management systems, and the application of asset management regulations have a significant and simultaneous or joint effect on the dependent variable (Y), namely financial management performance. This result is shown by the p value in the F Test in table 7 which is smaller than 0.05.

**Table 3:. ANOVA Test Results**

	Sum square	df	Mean square	F	P value
Total	165.710	99	0.000	0.000	0.000
Error	40.705	96	0.424	0.000	0.000
Regression	125.005	3	41.668	98.272	0.000

Source: Own Study from PLS Output, 2024

## CONCLUSION

Based on the results of the data and discussion, it can be concluded that:

1. Empirically, the competency of asset management human resources has a significant and positive effect on financial management performance at Universitas Negeri Semarang. This means that if the asset management human resources are qualified or competent and carry out their duties well, then financial management performance will also be better, especially in terms of budget savings and revenue receipts in managing PTNBH assets, so hypothesis 1 (H1) is accepted.

2. Empirically, the asset management system has a significant and positive effect on financial management performance at Universitas Negeri Semarang. The better and better the asset management system, the more it will support good asset data collection and reduce asset management errors, so that financial management performance will also be better, especially to ensure accurate and up to date data related to PTNBH asset management, thus hypothesis 2 (H2) is accepted.

3. Empirically, the application of asset management regulations has a significant effect on financial management performance at Universitas Negeri Semarang. This is because the asset management regulations which are the legal basis for all employees involved in managing assets within the UNNES environment have been well established and implemented, so that financial management performance is also better because asset management within the UNNES environment is carried out in

accordance with established procedures and regulations. This means that hypothesis 3 (H3) is accepted.

Furthermore, according to researchers: there is a need to continue to improve the competency or quality of human resources managing PTNBH assets through various supporting training, so that they better understand various PTNBH assets, applicable regulations and the asset management system at UNNES. UNNES needs to always check and update the inventory list and categorization of existing assets, whether fixed assets such as land, buildings, equipment and machines or movable goods, and it is necessary to continue to develop an effective and efficient PTNBH asset management system so that it can support financial performance, especially to reduce mismanagement of PTNBH assets which results in waste or losses for UNNES.

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