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

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ABSTRACT

One of the regional assets managed by the regional government is fixed assets. In relation to fixed asset management, in the NTT Provincial Government, the authority to manage fixed assets rests with the NTT Provincial Regional Revenue and Assets Agency. Based on NTT Province Regional Regulation Number 1 of 2019 concerning Amendments to East Nusa Tenggara Province Regional Regulation Number 9 of 2016 concerning the Formation and Structure of East Nusa Tenggara Province Regional Apparatus. The Regional Revenue and Assets Agency has the task of "assisting the Governor in carrying out some regional household affairs in the field of Regional Revenue and Asset Management". Based on balance sheet data from the NTT Provincial Government, it was found that the nominal value of fixed assets had increased and some had decreased. Throughout 2018-2023, the nominal assets of land, equipment and machinery, buildings and structures, and other fixed assets have increased. Road, irrigation and network assets experienced a decline in 2019 and an increase in 2020-2023. Construction assets under construction experienced an increase in 2019, 2020 and 2022, while in 2021 and 2023 they experienced a decrease. The formulation of the problem in this research is as follows. What is the description of regulatory compliance, use of information technology, leadership commitment and management of fixed assets at the Regional Revenue and Assets Agency of East Nusa Tenggara Province? Does regulatory compliance have a positive and significant effect on fixed assets by the Regional Revenue and Assets Agency? East Nusa Tenggara Province.

Keywords: Regulations, Information Technology, Commitment, security.
JEL Classification: G18, O25, O38,

INTRODUCTION

The principles of Good Governance require the central government and regional governments to be able to produce transparent and accountable financial reports. The main aim is so that everything that is reported can be accounted for by society/stakeholders as a whole and is appropriate for the purpose. Since the establishment of the obligation to prepare balance sheets as part of government financial reports, recognition/valuation and presentation and disclosure of regional

assets has become the main focus. This is because regional assets have very significant value and are very complex. Thus, efforts to increase accountability and transparency in regional financial management cannot be carried out without improving regional asset management.

One of the regional assets managed by the regional government is fixed assets. In relation to fixed asset management, in the NTT Provincial Government, the authority to manage fixed assets rests with the NTT Provincial Regional Revenue and Assets Agency. Based on NTT Province Regional Regulation Number 1 of 2019 concerning Amendments to East Nusa Tenggara Province Regional Regulation Number 9 of 2016 concerning the Formation and Structure of East Nusa Tenggara Province Regional Apparatus. The Regional Revenue and Assets Agency has the task of "assisting the Governor in carrying out some regional household affairs in the field of Regional Revenue and Asset Management". Based on balance sheet data from the NTT Provincial Government, it was found that the nominal value of fixed assets had increased and some had decreased. Throughout 2018-2023, the nominal assets of land, equipment and machinery, buildings and structures, and other fixed assets have increased. Road, irrigation and network assets experienced a decline in 2019 and an increase in 2020-2023. Construction assets under construction experienced an increase in 2019, 2020 and 2021, while in 2021 and 2023 they experienced a decrease. Furthermore, accumulated depreciation decreased in 2019 and increased in 2020-2023.

Fixed assets	**2018**	**2019**	**2020**
Land	1,497,326,250,918.48	1,609,557,601,368.48	2,816,892,864,072.79
Equipment and Machinery	523,710,503,429.76	832,770,831,749.38	992,497,810,336.38
Buildings and Structures	869,326,173,842.32	1,638,448,707,118.81	1,782,045,724,355.76
Roads, Irrigation and Networks	4,271,239,927,649.00	4,078,890,379,794.85	4,350,087,932,132.91
Other Fixed Assets	61,465,945,029.00	132,002,655,668.68	147,934,201,305.68
Construction In Progress	62,151,819,663.00	167,010,200,683.50	364,927,489,567.49
Accumulated depreciation	2,295,923,140,547.29	2,076,785,694,988.22	2,480,534,355,962.66)
Total Value of Fixed Assets	**4,989,297,479,984.27**	**6,381,894,681,395.48**	**7,973,851,665,808.35**
Fixed assets	**2021**	**2022**	**2023**
Land	2,864,160,351,261.05	2,970,509,471,380.05	2,946,035,625,118.05
Equipment and Machinery	1,328,780,680,618.36	1,554,737,401,738.59	1,735,225,417,396.36
Buildings and Structures	2,001,817,143,631.33	2,169,324,399,228.74	2,297,838,521,596.67
Roads, Irrigation and Networks	4,969,873,506,624.75	5,494,407,819,490.25	6,509,714,653,635.49
Other Fixed Assets	173,927,372,831.79	203,325,481,660.99	222,888,117,017.39
Construction In Progress	200,194,334,380.50	276,017,881,949.50	221,575,002,029.50
Accumulated depreciation	3,038,045,395,081.19	3,502,931,427,307.07	4,089,662,437,531.20
Total Value of Fixed Assets	**8,500,707,994,266.59**	**9,165,391,028,141.05**	**9,843,614,899,262.26**

Source: Regional Revenue and Assets Agency, 2024

So that it needs to be adjusted to the development of needs, so that in its implementation it can be managed optimally, effectively, and efficiently. According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) as a guideline for the control system, to provide adequate assurance in reporting and securing assets to be good, it can be concluded that the quality of regional apparatus, compliance with regulations in regulations, and utilization of information technology have an impact on Asset Management. Every organization, especially in the government sector, in carrying out every activity must comply with applicable laws and regulations. In this case, BMD management must be guided by regulations governing BMD governance in the form of laws and regulations or other regulations related to the BMD management cycle. The commitment factor of the leadership is crucial, especially in government organizations because in bureaucratic organizations, leaders who obey and comply with the law will influence their subordinates to participate in implementing the regulations. One of the issues related to the management of BMD is that the Head of the Regional Apparatus plays a greater role as a budget user, by prioritizing his/her responsibilities as a user of OPD goods. The commitment of the leadership in this case the Head of the Regional Apparatus is very large in the management of BMD and is expected to be able to resolve problems related to the management of BMD. The management of fixed assets in the East Nusa Tenggara Provincial Government has a legal basis in Government Regulation (PP) Number 27 of 2014 concerning the Management of Regional Property, Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Assets and Regional Regulation of East Nusa Tenggara Province Number 12 of 2018 concerning Management of Regional Assets. The problems of regulatory compliance related to the management of fixed assets in the NTT Provincial Government include: the NTT Provincial Government is still weak in implementing or applying the rules that have been set in the management of regional assets; management of regional assets is not in accordance with applicable laws and regulations; fixed asset managers do not yet understand properly the procedures and mechanisms in managing fixed assets. The unordered administration of fixed assets indicates non-compliance with applicable regulations, including in Law Number 1 of 2004 concerning State Treasury in Article 44 which states that "Users of Goods and/or Authorized Users of Goods are required to manage and administer state/regional assets under their control in the best possible way". Furthermore, this is also not in accordance with the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Assets Article 12 paragraph (1) and (3) which states that "Head of SKPD as User of Goods. The User of Goods as referred to in paragraph (1) is authorized and responsible, among others, letter c. to record and inventory regional assets under his control". What is the picture of regulatory compliance, utilization of information technology, leadership commitment and management of fixed assets at the Regional Revenue and Asset Agency of East Nusa Tenggara Province ?

1. Does regulatory compliance have a positive and significant effect on fixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province?

2. Does the use of information technology have a positive and significant impact on the security of fixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province?
3. Does the leadership commitment have a positive and significant influence on securing fixed assets at the Regional Revenue and Asset Agency of East Nusa Tenggara Province?
4. Do regulatory compliance, utilization of information technology and leadership commitment simultaneously have a positive and significant effect on securing fixed assets at the Regional Revenue and Asset Agency of East Nusa Tenggara Province?

Data Types and Sources

Based on the source, data types are divided into two, namely :

1. Primary Data
   Primary data is data obtained from respondents' answers to the distributed questionnaire. The respondents were employees of the Regional Revenue and Asset Agency of East Nusa Tenggara Province
2. Secondary Data
   Secondary data is data sourced from various documents, including: BPK's opinion and asset security owned by the Regional Revenue and Asset Agency of East Nusa Tenggara Province relating to the security of fixed assets

Population and Sample

The population in this study were the asset managers of each regional apparatus within the East Nusa Tenggara Provincial Government totaling 33 people, Head of Division, Head of Sub-Division and employees in Asset Division 1 and Asset Division 2 at the Regional Revenue and Asset Agency of East Nusa Tenggara Province totaling 39 people. Thus, the total population in this study was 72 people.In this study, the sampling method used is the saturated or census sampling method, where all members of the population become research samples.For this reason, the sample in this study was 72 people.

Data Analysis Techniques

Multiple Linear Regression aims to determine the influence between independent variables on dependent variables. According to Sugiyono (2017: 276) the regression equation for n predictors is :

$Y = \beta 1\ X1 + \beta 2\ X2 + \beta 3 + X3$

Information:

Y	:Fixed Asset Security
B1, β2, β3	:Regression Coefficient
X1	: VariableRegulatory Compliance
X2	: VariableUtilization of Information Technology
X3	: VariableLeadership Commitment

METHOD

Types of Sources

research is a type of quantitative research where the researcher first develops a hypothesis based on a framework of thought. The next step is tested quantitatively until finally arriving at the final findings in the form of a tested hypothesis.AugustineFerdinand (2014: 4).

Location and Time of Research

This research was conducted at the Regional Revenue and Asset Agency of East Nusa Tenggara Province. The research period was March 2023 to January 2024

Population and Sample

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. Sugiyono (2013). The population in this study were the asset managers of each regional apparatus within the East Nusa Tenggara Provincial Government totaling 33 people, Head of Division, Head of Sub-Division and employees in Asset Division 1 and Asset Division 2 at the East Nusa Tenggara Provincial Revenue and Asset Agency totaling 39 people. Thus, the total population in this study was 72 people.

Sample is part of the number and characteristics owned by the population (Sugiyono, 2013: 149). In this study, the sample method used is the saturated sample method or census, where all members of the population become research samples. For that, the sample in this study amounted to 72 people.

Data Analysis Techniques

The analysis stages in this research start from descriptive statistical analysis, classical assumption testing (multicollinearity, autocorrelation and heteroscedasticity) then hypothesis testing to find out how the independent variable influences the dependent variable. Testing research hypotheses using multiple linear regression tests without moderation and multiple regression tests by including moderating variables

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Data Types According to Nature

Based on its nature, the type of data is divided into two, namely qualitative data and quantitative data. In this study, the data used is quantitative data, namelynamely data obtained in the form of numbers. Quantitative data in this study is data regarding respondents' responses related to research variables.

Data Types by Source

Based on the source, data types are divided into two, namely :

1. Primary Data
   Primary data is data obtained from respondents' answers to the distributed questionnaire. The respondents were employees of the Regional Revenue and Asset Agency of East Nusa Tenggara Province.
2. Secondry Data

Secondary data is data sourced from various documents, including: BPK's opinion and asset security owned by the Regional Revenue and Asset Agency of East Nusa Tenggara Province relating to the security of fixed assets

Data collection technique

To obtain the required data, both primary and secondary data, the following data collection techniques are used :

1. Questionnaire
   Questionnaire is a data collection technique through the distribution of a list of closed statements to respondents. Then, the answers to each statement item are analyzed using a Likert scale with 5 (five) alternative answers, which are given a scale score as follows:
   a. Strongly agree : 5
   b. Agree : 4
   c. Quite Agree : 3
   d. Disagree Less : 2
   e. Don't agree : 1
2. Document Stuy
   Document study is a data collection technique that is not directly aimed at the research subject but through official documents. The documentation used includes archives, reports, regulations and other secondary data related to the research.

Validity Test and Reliability Test

A questionnaire in research needs to go through the validity and reliability test stage. This test stage is to find out whether the statements in the questionnaire used as a data collection tool in this study are good and do not cause biased information, so that it is worthy of being analyzed

Validity Test

Instrument validity testing is conducted to test the validity (accuracy) of each item of the instrument. Somantri and Muhidin (2006) stated that the formula used for instrument validity testing is the Product Moment Correlation Coefficient from Carl Pearson.

$$rxy = \frac{n\left(\sum X_i.Y_i\right) - \left(\sum X_i\right)\left(\sum Y_i\right)}{\sqrt{\left\{n\sum X_i^{\,2} - \left(\sum X_i\right)^2\right\}\left\{n\sum Y_i^{\,2} - \left(\sum Y_i\right)^2\right\}}}$$

Information :

N : Number of respondents
Xi :Item number i
∑Xi :Sum of scores of item i
X12 :The square of the score of item i
∑X12 :Sum of squares of item i
∑Yi :The total of the scores obtained by each respondent
Y12 :The square of the sum of the scores obtained by each respondent
∑Y12 :The total of the squares of the sum of each respondent's scores
∑XiYi :The sum of the scores for item i and the total score obtained by each respondent

Next, the validity of each instrument item is calculated using SPSS software. If the correlation is greater than 0.30, then the statement made is categorized as valid (Setiaji, 2004).

Reliability Test

The instrument reliability test is carried out with the aim of determining the consistency of the instrument as a measuring tool, so that the results of a measurement can be trusted. The formula used to test the reliability of the instrument is the Alpha coefficient (α), that is:

$$r_i = \left[\frac{k}{k-1}\right]\left[1 - \frac{\sum \sigma_1^2}{\sigma_t^2}\right]$$

$$\sigma^2 = \frac{\sum x^2 - \frac{(\sum x)^2}{N}}{N}$$

Information :

ri :Instrument reliability
K :Number of questions
∑σi2 :Number of grain variances
σi2 :Total Variants
N :Number of Respondents

The way to measure the reliability test of the instrument in this study is through the Cronbach's Alpha statistical test on the SPSS application. A construct or variable is said to be reliable if it provides a Cronbach's Alpha value> 0.60 (Ghozali 2009: 42).

Data Analysis Techniques

To answer the problems and research objectives, descriptive analysis and inferential analysis were used.

Descriptive Analysis

To describe the phenomena that occur at the research location, the data analysis technique used is descriptive statistical analysis. This analysis is carried out by calculating the respondents' perceptions (Levis, 2013: 108) as follows:

$$Ps_{-p} = \left(\frac{\overline{X}Ps_{-p}}{5}\right) \times 100\%$$

Information : Ps_{-p} = Perception categories

$\overline{X}Ps_{-p}$ = Average score for population perception

5 = Highest score on Likert scale

To answer the description of each research variable, the scale range used is as in Table below:

Maximum Score Achievement	Attitude/Predicate Category
≤ 36	Don't agree

37 – 52	Disagree Less
53 – 68	Quite Agree
69 – 84	Agree
85 – 100	Strongly agree

Source:Levi's(2013: 108)

Inferential Statistical Analysis

Multiple Linear Regression Analysis

Multiple Linear Regression aims to determine the influence between independent variables on dependent variables. According to Sugiyono (2017: 276) the regression equation for n predictors is:

$$Y = \beta1\ X1 + \beta2\ X2 + \beta3\ X3$$

Information:

Y :Fixed Asset Security
β1, β2, β3 :Regression Coefficient
X1 : VariableRegulatory Compliance
X2 : VariableUtilization of Information Technology
X3 : VariableLeadership Commitment

Hypothesis Testing

To test this hypothesis, it is necessary to do the following things:

1. Partial Test (t-Test)
   To test the significance of the influence of each independent variable (regulatory compliance, utilization of information technology and leadership commitment) on the dependent variable (fixed asset security).
   Supranto (2000: 67) stated that the t-test formulation used is as follows:
   Thitung = bi / Sbi
   Information :
   bi :Regression coefficient
   SBI :Standard deviation/ Standard error.
   Significance level $\alpha = 0.05$
   Statistical hypothesis:
   a. Ho: $\beta i = 0$ means that partially the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) do not have a significant influence on the fixed asset security variable in the NTT Provincial Government.
   b. Ha: $\beta i \neq 0$ means that partially the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) have a significant influence on the fixed asset security variable in the NTT Provincial Government..
   Decision making rules:
   The decision-making rules are as follows:
   a. If $\rho > \alpha$ (0.05), then Ho is accepted and Ha is rejected. These results indicate that partially the regulatory compliance variables (X1), utilization of

information technology (X2) and leadership commitment (X3) do not have a significant influence on the fixed asset security variable in the NTT Provincial Government.

b. If ρ ≤ α (0.05) then Ha is accepted and Ho is rejected. These results indicate that the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) have a significant influence on the fixed asset security variable in the NTT Provincial Government.

2. Simultaneous Regression Coefficient Test (F Test)

The purpose of the F Test is to test simultaneously or jointly the influence of the independent variables of regulatory compliance (X1), utilization of information technology (X2) and leadership commitment (X3) on the dependent variable of securing fixed assets (Y). Supranto (2000) stated that the F test formulation used is as follows:

$$F_{hitung} = \frac{JKR/(k-1)}{JKE/(n-k)}$$

Information:

JKR :Regression Sum of Squares
JKE :Sum of Squares Error
n :Number of respondents
k :The number of variables

Significance level α = 0.05

Statistical hypothesis:

a. If Ho: β1 = β2 = β3 = 0, then the results state that together there is no significant influence between regulatory compliance (X1), utilization of information technology (X2) and leadership commitment (X3) on the fixed asset security variable (Y).
b. If Ha: at least one of the βi ≠ 0, then the results state that together there is a significant influence between the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) on the fixed asset security variable (Y).

Decision making rules:

a. If ρ>α (0.05), then Ho is accepted and Ha is rejected, meaning that simultaneously the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) do not have a significant influence on the fixed asset security variable (Y).
b. If ρ ≤ α (0.05) then Ha is accepted and Ho is rejected, meaning that simultaneously the regulatory compliance variables (X1), utilization of information technology (X2) and leadership commitment (X3) have a significant influence on the fixed asset security variable (Y).

Coefficient of Determination (R2)

To find out the joint contribution of all independent variables, namely regulatory compliance (X1), utilization of information technology (X2) and leadership commitment (X3) to the dependent variable of securing fixed assets (Y), it can be seen in the Determination Coefficient (R2). Sugiyono (2017: 280) states that the formulation for determining the value of the Determination Coefficient (R2) is as follows:

$$R^2 = \frac{JKR}{JKT} \times 100\%$$

Information :
R2 :Coefficient of Determination
JKR :Regression Sum of Squares
JKT :Total Sum of Squares

If the R^2 value approaches zero, it means that the ability of all independent variables to explain the dependent variable is very low. Conversely, if R^2 approaches 1, it means that all independent variables provide almost all the information needed to predict the dependent variable.

Classical Assumption Test

The classical assumption test aims to determine whether the data used in the regression analysis meets the requirements or not. Here is the explanation:

1. Normality Test

The normality test aims to test whether the sample used has a normal distribution or not. A good regression model is a regression model that has a normal or near-normal distribution, so that it is feasible to be tested statistically. Data normality testing uses the Kolmogorov-Smirnov Test of Normality in the SPSS program. According to Santoso (2012: 293) the basis for decision making can be done based on probability (Asymptotic Significance), namely if the probability> 0.05 then the distribution of the regression model is normal.

2. Heteroscedasticity Test

This test aims to determine whether the data used in the regression analysis does not experience heteroscedasticity. The heteroscedasticity test can be done using a scatterplot graph between the value of the dependent variable (ZSPRED) and its residual (SRESID), where the X axis is the predicted one and the Y axis is the residual (Sunyoto, 2013:91). According to Ghozali (2009), the basis for decision making that can be taken is if a certain pattern such as existing dots forms a regular pattern (wavy, widening then narrowing) then heteroscedasticity has occurred. However, if there is nothing clear and the dots spread above and below the number zero on the Y axis then heteroscedasticity does not occur.

3. Linearity Test

The linearity test aims to ensure whether or not there is a linear relationship between the independent variable and the dependent variable. According to Wibowo (2012:73) linearity is met if the plot between the standardized residual value and the standardized predicted value does not form a certain pattern or is random. The linearity assumption can be known by looking at the F deviation from linearity value. If the F deviation from linearity value is greater than alpha (0.05), then linearity is met. The linearity test in this study used the SPSS version 23 program.

4. Multicollinearity Test

Multicollinearity testaims to ensure that there is a close, strong relationship between the independent variables and the dependent variables or not. To find out whether or not there is multicollinearity, the VIF (variance inflation factor) and tolerance values can be used. According to Ghozali (2009: 85), the tolerance value (1-R2) shows that the variation of the independent variable is explained by other independent variables in the regression model by ignoring the dependent variable. While the VIF value = 1/tolerance. In order for the regression model to be free from multicollinearity problems, allThe independent variable must have a tolerance value greater than 0.1 and a VIF value no greater than 10.

RESULTS AND DISCUSSION

Research result

Research Instrument Test Results

In order to use the research instrument, it is necessary to conduct validity and reliability tests. The results of the reliability test are used to determine whether the research instrument used can be used repeatedly at different times. Validity and reliability tests were conducted on the answers of 30 trial respondents.

1. Validity Test

Validity indicates the extent to which the measuring instrument used to measure what is measured. Validity testing is carried out with the help of a computer using the SPSS program. Based on the calculation results, the validity test of the research variables is as follows

Correlation Coefficient				
Fixed Asset Security	**Regulatory Compliance**	**Utilization of Information Technology**	**Leadership Commitment**	**Note**
0.440	0.797	0.863	0.763	Valid
0.491	0.730	0.773	0.795	Valid
0.497	0.841	0.772	0.651	Valid
0.620	0.743	0.788	0.673	Valid
0.567	0.523	0.738	0.544	Valid
0.545	0.848	0.692	0.423	Valid

Correlation Coefficient				
Fixed Asset Security	**Regulatory Compliance**	**Utilization of Information Technology**	**Leadership Commitment**	**Note**
0.511				Valid
0.602				Valid
0.417				Valid
0.659				Valid

Source: Primary Data Analysis Results

Based on the data in the table above, it shows that all statement items for the variablesregulatory compliance, utilization of information technology, leadership commitment and security of fixed assetshas a correlation coefficient value greater than 0.3 so it is declared valid.

2. Reliability Test

Reliability testing is carried out on question items that are declared valid. A variable is said to be reliable if the answers to the questions are always consistent. The results of the Reliability test using the SPSS program, obtained the results shown in Table 4.6 below:

Variables	***Cronbach's Alpha***	**Number of Items**	**Note**
Fixed asset security	0.722	10	Reliable
Regulatory compliance	0.841	6	Reliable
Utilization of information technology	0.858	6	Reliable
Leadership commitment	0.708	6	Reliable

Source: Primary Data Analysis Results, Appendix 3

Based on the data in the reliability test table, it shows that all statement items have a Cronbach Alpha coefficient value greater than 0.6 as required, so that all statement items are declared reliable and can be used.to measure research variables.

Statistical Analysis

Descriptive Statistical Analysis

Descriptive analysis is a method that aims to describe systematically and factually the picture of the variables being studied by collecting data, processing, analyzing and interpreting data in statistical hypothesis testing..According to Sujarweni (2015: 29), descriptive statistics in research basically aim to describe or provide an overview of the research object through sample or population data.

1. Fixed Asset Security Variable

The respondents' answers to the fixed asset management variables can be seen in the table below:

Indicator	**Statement Items**	**□**	**X̄Ps - p**	**(X̄Ps - p)/5**	**Ps - p**	**Indicator Score**	**Category**
Planning	1	242	3.36	0.67	67.22	68.06	Good
	2	248	3.44	0.69	68.89		
Procurement	3	250	3.47	0.69	69.44	68.75	Good
	4	245	3.40	0.68	68.06		
Use/utilization	5	249	3.46	0.69	69.17	69.31	Good
	6	250	3.47	0.69	69.44		

Security/maintenance	7	232	3.22	0.64	64.44	65.97	Pretty good
	8	243	3.38	0.68	67.50		
Deletion/transfer	9	237	3.29	0.66	65.83	65.56	Pretty good
	10	235	3.26	0.65	65.28		
Average						**67.53**	**Pretty good**

Source: Primary Data Analysis Results, Appendix 4

Based on Table 4.7, it is known that the respondents' responses regardingfixed asset securityMost respondents have a perception in the fairly good category with an average value of 67.53 (Quite Good). Of the 5 indicators studied, 3 indicators achieved good results and 2 indicators achieved fairly good results. The usage/utilization indicator achieved the highest achievement, namely 69.31, while the indicator with the lowest achievement was the elimination/transfer of 65.28.

2. Regulatory Compliance Variables

The respondents' answers to the regulatory compliance variable can be seen in the table below:

Indicator	**Statement Items**	□	**X̄Ps - p**	**(X̄Ps - p)/5**	**Ps - p**	**Indicator Score**	**Category**
Acceptance of regulation	1	256	3.56	0.71	71.11	70.83	Good
	2	254	3.53	0.71	70.56		
Compliance with work standards	3	261	3.63	0.73	72.50	71.81	Good
	4	256	3.56	0.71	71.11		
Administrative compliance	5	259	3.60	0.72	71.94	71.67	Good
	6	257	3.57	0.71	71.39		
Average						**71.44**	**Good**

Source: Primary Data Analysis Results, Appendix 4

Based on Table 4.8, it is known that the respondents' responses regardingregulatory compliancemost respondents have a perception in the good category with an average value of 71.44. (Good). Of the 3 indicators studied, all indicators achieved good results. The indicator of compliance with work standards achieved the highest achievement, namely 71.81, while the indicator with the lowest achievement was Acceptance of regulations at 70.83.

3. Information Technology Utilization Variables

The respondents' answers to the information technology utilization variable can be seen in the table below:

Indicator	**Statement Items**	□	**X̄Ps - p**	**(X̄Ps - p)/5**	**Ps - p**	**Indicator Score**	**Category**
Computer Hardware	1	232	3.22	0.64	64.44	64.72	Pretty good
	2	234	3.25	0.65	65.00		
Computer Software	3	229	3.18	0.64	63.61	63.75	Pretty good
	4	230	3.19	0.64	63.89		
Network and Communication	5	226	3.14	0.63	62.78	64.31	Pretty good
	6	237	3.29	0.66	65.83		

Average	**64.26**	**Pretty good**

Source: Primary Data Analysis Results, Appendix 4

From the table above, it can be seen that the respondents' responses regardingutilization of information technologymost respondents have a perception in the fairly good category with an average value of 64.26 (Quite Good). Of the 3 indicators studied, all achieved fairly good results. The Computer Hardware indicator achieved the highest achievement of 64.72 while the lowest achievement indicator was Computer Software at 63.75.

4. Leadership Commitment Variable

The respondents' answers to the leadership commitment variable can be seen in the table below:

Indicator	**Statement Items**	□	**X̄Ps - p**	**(X̄Ps - p)/5**	**Ps - p**	**Indicator Score**	**Category**
Leadership attitude	1	248	3.44	0.69	68.89	68.61	Good
	2	246	3.42	0.68	68.33		
Role of leadership	3	242	3.36	0.67	67.22	67.22	Pretty good
	4	242	3.36	0.67	67.22		
Responsibility	5	246	3.42	0.68	68.33	68.75	Good
	6	249	3.46	0.69	69.17		
Average						**68.19**	**Good**

Source: Primary Data Analysis Results, Appendix 4

From the table above, it can be seen that the respondents' responses regardingleadership commitmentMost respondents have a perception in the good category with an average value of 68.19 (Good). Of the 3 indicators studied, 2 indicators achieved good results and 1 indicator achieved quite good results. The responsibility indicator achieved the highest achievement, namely 68.75, while the indicator with the lowest achievement was the role of leadership at 67.22.

Inferential Statistical Analysis

Multiple Linear Regression Analysis

The results of the Multiple Linear Regression analysis using the SPSS program, obtained the results shown in the following table:

Model	***Unstandardized Coefficients***		***Standardized Coefficients***
	B	**Std. Error**	**Beta**
1 (Constant)	4.258	4,050	
Regulatory compliance	.840	.106	.656

Model	***Unstandardized Coefficients***		***Standardized Coefficients***
	B	**Std. Error**	**Beta**
Utilization of information technology	.300	.147	.129

Leadership commitment	.385	.136	.233

Source: Data Analysis Results, Appendix 6

The results of the data analysis in Table 4.11 above, can be used to create a multiple linear regression equation model as follows:
Y = 4.258 + 0.106X1 + 0.147 X2+ 0.136 X3

The constant value (a) shows the value of fixed asset security (Y) stated as constant with a value of 4.258. This means that there is a unidirectional influence between the variables of regulatory compliance, utilization of information technology and leadership commitment to securing fixed assets. This means that if all independent variables have a value of 0 percent or do not change, then the value of fixed asset security is 4.258. Based on the regression equation above, it can be described as follows:

1. Regression Coefficient X1 (β1) : 0.656
   The regression coefficient value of the regulatory compliance variable is 0.656.This value is the highest among the regression coefficient values of the information technology utilization and leadership commitment variables. This value means that regulatory compliance has the greatest influence on the security of fixed assets. The value obtained is a positive value, which concludes that there is a positive influence of regulatory compliance on the security of fixed assets. So if regulatory compliance is better, then the security of fixed assets will also be better.
2. Regression Coefficient X2 (β2): 0.129
   The regression coefficient value of the information technology utilization variable is 0.129. This value is the lowest among the regression coefficient values of the regulatory compliance and leadership commitment variables. This value means that the utilization of information technology has the smallest influence on fixed asset management. The value obtained is a positive value, which concludes that there is a positive influence of the utilization of information technology on fixed asset management. So if the utilization of information technology is getting better, then the security of fixed assets will also be better.
3. Regression Coefficient X3 (β3): 0.233
   The regression coefficient value of the leadership commitment variable is 0.233. This value is smaller than the regression coefficient value of the regulatory compliance variable and greater than the regression coefficient value of the information technology utilization variable. This value means that leadership commitment has a moderate influence on the security of fixed assets. The value obtained is a positive value, which concludes that there is a positive influence of leadership commitment on the security of fixed assets. So if the leadership commitment is getting better, then the security of fixed assets will also be better.

Hypothesis Testing

1. Partial Hypothesis Test (t-Test)

This test is used to determine the partial effect of work motivation variables, work discipline and work environment on performance variables. The following are

the results of the t-test hypothesis test analysis using the SPSS program, as shown in Table 4.12:

Model		*Unstandardized Coefficients*		*Standardized Coefficients*	t	*Sig.*
		B	**Std. Error**	**Beta**		
1	(Constant)	4.258	4,050		1,052	.297
	Regulatory compliance	.840	.106	.656	7,893	.000
	Utilization of information technology	.300	.147	.129	2,034	.046
	Leadership commitment	.385	.136	.233	2,827	.006

Source: Data Analysis Results, Appendix 6

The explanation of the results in Table 4.12 is as follows:

a. Regulatory compliance variablesthe(X1) :
   The results of the statistical test show that the t-value is 7.893 (greater than the t-table value of 1.66757) with a significance value of 0.000. This significance value is smaller than the alpha value of 0.05. So the decision is that partially the regulatory compliance variable has a positive and significant effect on the fixed asset security variable. This means that by increasing regulatory compliance, it can increase the security of fixed assets..

b. Information technology utilization variable (X2):
   The results of the statistical test show that the t-value is 2.034 (greater than the t-table value of 1.66757) with a significance value of 0.046. This significance value is smaller than the alpha value of 0.05. So the decision is that partially the variable of information technology utilization has a positive and significant effect on the variable of fixed asset security. This means that by increasing the utilization of information technology, it can increase the security of fixed assets.
c. Leadership commitment variable (X3):
   The results of the statistical test show that the t-value is 2.827 (greater than the t-table value of 1.66757) with a significance value of 0.006. This significance value is smaller than the alpha value of 0.05. So the decision is that partially the leadership commitment variable has a positive and significant effect on the fixed asset security variable. This means that by increasing leadership commitment, it can increase fixed asset security.

2. Simultaneous Hypothesis Testing (F Test)

The results of the F-test hypothesis test analysis using the SPSS program, obtained the results shown in the following table:

ANOVA						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	1511.905	3	503,968	61,485	.000b
	Residual	557,373	68	8.197		
	Total	2069.278	71			

Source: Data Analysis Results, Appendix 6

The results of the statistical test based on the Anova calculation show an F value of 61.485 with a significance value of 0.000. This significance value is smaller than the alpha level used of 0.05. These results indicate that there is a simultaneous or joint influence, the variablesregulatory compliance, utilization of information technology and leadership commitment tosecurityfixed assets.

Coefficient of Determination (R2)

The results of the analysis using the SPSS program, obtained the R2 results shown in the following table:

Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	.855a	.731	.719	2,863

Source: Data Analysis Results, Appendix 6

Based on the results of the data analysis in Table 4.14 above, it can be seen that the value of the Determination Coefficient (R2) is 0.731. This means that the contribution of the variableregulatory compliance, utilization of information technology and leadership commitment tosecurityfixed assetsby 73.1%, while the remaining 26.9% is influenced by other variables not included in this study, such as: asset inventory, legal audit, asset valuation, asset optimization, asset supervision and control, quality of regional apparatus, and others.

Classical Assumption Test

The classical assumption test aims to provide certainty that the regression equation obtained has accuracy in estimation, is unbiased and consistent.The following are the results of the classical assumption test.

1. Normality Test

   The results of the normality test analysis to see whether the data is normal or not using the SPSS program. Based on the Kolmogorov-Smirnov test, the results are shown in Table 4.15 below:

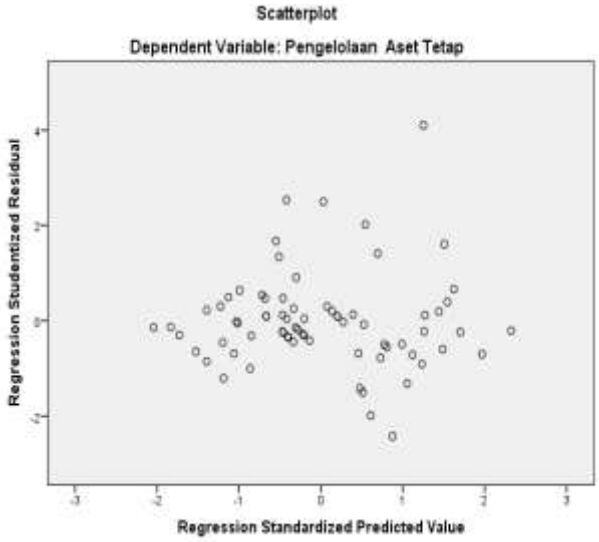
Variables	Asymp. Sig. (2-tailed)	Information
Regulatory compliance	0.098	Normally Distributed Data
Utilization of information technology	0.081	Normally Distributed Data
Leadership commitment	0.200	Normally Distributed Data

Source: Data Analysis Results, Appendix 5

From the results of data processing in Table 4.15, it is known that the significant value for all variables is greater than 0.05, so it can be concluded that the data tested is normally distributed.

2. Heteroscedasticity Test

   This test aims to determine whether the data used in the regression analysis does not experience heteroscedasticity.The results of the heteroscedasticity test analysis using the SPSS program, obtained the results shown in Figure 4.2 below:



Source: Data Analysis Results, Appendix 5

In the Scatterplot Figure 4.2 above, it is shown that the data is evenly distributed both above and below the zero point. Thus, it can be ascertained that the research data does not experience heteroscedasticity or in other words the data distribution is the same (homokedasticity).

3. Linearity Test

The results of the linearity test analysis using the SPSS program, obtained the results shown in the following table:

Variables	***Sig.Linearity***	***Sig.Deviation from Linearity***	**Note**
Regulatory compliance	0.000	0.429	Linear
Utilization of information technology	0.030	0.095	Linear
Leadership commitment	0.000	0.311	Linear

Source: Data Analysis Results, Appendix 5

In the table above, it can be concluded that the data used can be explained by linear regression quite well because the Sig. linearity value of the data is less than 0.05. Furthermore, the Sig. Deviation from Linearity value of each variable is greater than 0.05. Thus, the variableregulatory compliance,utilization of information technologyAndleadership commitmenthas met the linearity requirements.

4. Multicollinearity Test

Multicollinearity testaims to ensure that there is a close, strong relationship between the independent variable and the dependent variable or not.. The results of the multicollinearity test analysis using the SPSS program, obtained the results shown in the following table:

Variables	***Tolerance***	**VIF**	**Information**
Regulatory compliance	0.573	1,746	No Multicollinearity Occurs

Utilization of information technology	0.978	1,023	No Multicollinearity Occurs
Leadership commitment	0.581	1,720	No Multicollinearity Occurs

Source: Data Analysis Results, Appendix 5

By looking at the results of the multicollinearity test in Table 4.17, it is known that the independent variables have a tolerance value greater than 0.1 and the VIF value of each variable is not greater than 10. It can be concluded that there is no multicollinearity in this regression model.

Discussion of Research Results

The results of the research described previously, both with descriptive statistics and inferential statistics, will then be linked to empirical facts, both phenomena and secondary data that serve as the basis. The discussion of the results of this study is described as follows.

Discussion of Descriptive Statistical Analysis

1. Fixed Asset Security Variable

In this study,securityfixed assets is the process of managing and administering all fixed assets for the smooth running of the government in serving the community. This variable is measured by 5 (five) indicators. The respondents' answers to the variablesecurityfixed assets that respondents' responses regardingsecurityFixed assets, most respondents have a perception in the fairly good category with an average value of 67.53.

This achievement is in line withThe results of the BPK audit contained in the LHP on the NTT Provincial Government Financial Report, namely the LHP on the Internal Control System and Compliance with the Provisions of Legislation Number 88/LHP/XIX.KUP/04/2022 dated April 26, 2022, revealed weaknesses.securityFixed assets in several SKPDs are not yet orderly, including:

1. The administration of Land Fixed Assets is not yet orderly, consisting of: Land Fixed Assets recorded at a value of Rp. 0.00 and Rp. 1.00, not yet certified, and problematic; so that automatically the land assets cannot be depreciated.
2. The administration of Fixed Assets of Equipment and Machinery is not yet orderly, consisting of: securing evidence of Fixed Assets of Equipment and Machinery at the Cooperatives, Manpower, and Transmigration Service has not been fully implemented, and Fixed Assets of Equipment and Machinery are controlled by retired/transferred civil servants;
3. The administration of Building and Structure Fixed Assets is not yet orderly, consisting of Building and Structure Fixed Assets that have not been capitalized to their parent assets; and Building and Structure Fixed Assets have not been inventoried;
4. Management of Fixed Assets for Roads, Irrigation and Networks is not yet orderly;
5. The administration of other fixed assets is not yet orderly, that is, their whereabouts are unknown but they are still recorded.

Good achievement in 3 (three) indicators, namely planning, procurement and use/utilization, is due to the majority of respondents that in preparing the planning of fixed asset needs, it has been done by analyzing the needs of the

organization and the needs of employees, the planning of fixed asset needs has also been adjusted to the price standards set by the Decree of the Regional Head. Asset procurement planning begins with the head of the regional apparatus submitting a plan for the needs and budgeting of regional assets, which is then stated in the Work Budget Plan (RKA), then determined to be the Budget Implementation Document (DPA).

In terms of procurement, the procurement process of fixed assets takes into account the principles: efficient, effective, transparent/open, competitive, fair/non-discriminatory and accountable. Related to the indicators of use/utilization, the utilization of fixed assets in each OPD is used according to its function and appropriately, and records have been made regarding the intent and purpose of using fixed assets, work units/people using them, locations and other related information.

The achievement is quite good in 2 (two) indicators, namely security and maintenance and disposal, because according to the majority of respondents, the security of fixed assets is not optimal, both administratively, physically, and legally, to avoid loss, damage, misuse, encroachment, and takeover or claims by other parties. In addition, maintenance of fixed assets has not been carried out routinely and periodically, so that fixed assets are poorly maintained. In relation to disposal, according to respondents, regional apparatus organizations have not made a List of Proposals for Disposal of Fixed Assets for fixed assets that no longer have economic value, are severely damaged, or are lost.

2. Regulatory Compliance Variables

In this study, regulatory compliance is the action of regional apparatus (officials/employees) involved insecurityfixed assets to implement applicable regulations/regulations as proceduressecurityregional assets. This variable is measured by 3 (three) indicators. The respondents' answers to the regulatory compliance variable show that the majority of respondents' responses regarding regulatory compliance have a perception in the good category with an average value of 71.44. Of the indicators studied, the highest achievement was the work standard compliance indicator of 71.81 and the lowest achievement was the regulation acceptance indicator of 70.83.

The good achievement in the indicators of acceptance of regulations, compliance with work standards and administrative compliance is due to the majority of respondents saying that asset managers know and understand the regulations.securityassets, both regulations from the Central Government and Regional Government and knowing the main tasks and functions in the fieldsecurityfixed assets. In addition, according to the majority of respondents, fixed asset management has been carried out in accordance with applicable regulations, including Government Regulation (PP) Number 27 of 2014 concerningsecurityRegional Property, Regulation of the Minister of Home Affairs Number 19 of 2016 concerning GuidelinessecurityRegional Property and Regional Regulation of East Nusa Tenggara Province Number 12 of 2018 ConcerningsecurityRegional Property. Furthermore, data collection, recording and reporting of fixed asset data collection results have been carried out routinely, and documents of fixed asset inventory results are available in full.

3. Information Technology Utilization Variables

The use of information technology is a technology used to help work become more efficient in processing fixed asset data to produce quality information. The respondents' answers to the variable of information technology utilization show that the respondents' responses regarding the use of information technology, most respondents have a perception in the fairly good category with an average value of 64.26. From the indicators studied, the highest achievement was the Computer Hardware indicator of 64.72 and the lowest achievement was the Computer Software indicator of 63.75.

This achievement is in line with the BPK findings which state that the recording and presentation of Fixed Assets in the NTT Provincial Government uses a manual recording method using Microsoft Excel (MS Excel) carried out by the Asset Needs Analysis and Administration Division at BPAD. The manual recording and presentation of Fixed Assets causes the recording of Fixed Assets to be non-standard and incomplete. Furthermore, based on physical inspection and interviews, it is known that the depreciation value after capitalization of Fixed Assets that have been repaired has not been adjusted for the additional useful life.

The fairly good achievement in the indicators of computer hardware, computer software, and networks and communications is due to the majority of respondents saying that there are no computers/laptops specifically prepared for users of goods, managers of user goods, managers of manager goods so that even though the implementation of tasks is carried out, it has not been completed on time, due to the limited work facilities. Furthermore, the use of applications to supportsecurityfixed assets, where this application is only intended for asset managers at the Regional Revenue and Asset Agency, while fixed asset managers in each regional apparatus have not been able to access the application. Meanwhile, regarding networks and communications, an internet network has been available that can be used as a connection between work units in sending data and information needed, but is still constrained by frequent network disruptions.

4. Leadership Commitment Variable

In this study, leadership commitment is the leadership's effort to seriously carry out its duties and role as a leader insecurityfixed assets. The respondents' answers to the commitment variablethe leader showsthat the respondents' responses regardingleadership commitmentMost respondents have a perception in the good category with an average value of 68.19.Of the indicators studied, the highest achievement was the responsibility indicator of 68.75 and the lowest achievement was the leadership role indicator of 67.22.

The good achievement in the leadership attitude and responsibility indicators was due to the majority of respondents saying that leaders made firm efforts to controlsecurityfixed assets, the management also knows the problems faced by the goods manager in carrying outsecurityfixed assets and try to provide advice. Furthermore, the leader as a budget user, also positions himself as a user of goods who is responsible forsecurityfixed assets, where the leader always gives direction to always pay attention to the administrative and physical affairs of fixed assets under his control. While in the leadership role indicator, the leader is still not good in terms of determining the duties and maintenance standards so that employees can carry out maintenance of fixed assets according to their burden and responsibilities, where the leader gives direction to divide the duties but is still weak in supervising the implementation of these duties.

Discussion of Inferential Statistical Analysis

1. The Influence of Regulatory Compliance on the Security of Fixed Assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province

The results of the regression test show that the calculated t value is 7.893 (greater than the t table value of 1.66757) with a significance value of 0.000. This significance value is smaller than the alpha value of 0.05, so the decision is that partially the regulatory compliance variable (X1) has a positive and significant effect on the fixed asset management variable. This means that by increasing regulatory compliance, it can improve fixed asset management..

Associated withsecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province, there are several rules or regulations including Government Regulation (PP) Number 27 of 2014, Regulation of the Minister of Home Affairs Number 19 of 2016 and Regional Regulation of East Nusa Tenggara Province Number 12 of 2018. Compliance with good regulations is expected to improve the management of fixed assets. The Regional Revenue and Asset Agency of East Nusa Tenggara Province strives to provide administrative and legal certainty insecurityregional property, for example, conducting a data collection on fixed assets that do not yet have a certificate, so that in the future administrative management can be carried out and have legal force.

Good fixed asset security must be based on applicable regulations. Regulatory compliance is expected to resolve problems that may occur in securing fixed assets. Without regulations governing asset security/management, the central and regional governments will face difficulties in managing assets. Regulation is indeed a guarantee that must exist so that asset security can be implemented properly, which indirectly guarantees that there will be no deviations or fraud that could potentially arise in the fixed asset management stage (Mainar, 2017)

2. InfluenceUtilization of Information Technology regarding the security of Fixed Assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province

The results of the regression test show that the calculated t value obtained is 2,034 (greater than the t table value of 1.66757) with a significance value of 0.046. This significance value is smaller than the alpha value of 0.05, so the decision is that partially the information technology utilization variable (X2) has a positive and significant effect on the fixed asset security variable. This means that by increasing the utilization of information technology, it can improve the management of fixed assets.

Based on the results of the descriptive test,utilization of information technologyby the NTT Provincial Revenue and Regional Assets Agencyis in fairly good condition and based on regression tests, shows that there is an influence from the use of information technologytosecurityfixed assets. Thus, the weaknesses of the information technology currently used need to be a serious concern for the NTT Provincial Revenue and Regional Asset Agency so that it can be further improved in terms of applications, devices and users. This is in line with the BPK's notes that manual recording and presentation of Fixed Assets causes the recording of Fixed

Assets to be substandard and incomplete. In addition, using information technology will be a form of positive response to the BPK's notes which hope that the recording and presentation of Fixed Assets in the NTT Provincial Government will no longer use the manual recording method using Microsoft Excel (MS Excel). For this reason, the Regional Asset Management Information System (SIMDA-BMD) application needs to be used by each asset manager within the NTT Provincial Government.

According to Yusuf (2010: 189), in order for information retrieval to be faster, more accurate and accountable, it is necessary to create an information system that can replace manual work with work that is done electronically, namely the Regional Asset Management Information System (SIMDA-BMD). If this information system is used, it will facilitate the registration and recording and reporting of regional assets including fixed assets accurately and quickly. Mardiasmo (2017) stated that regional governments need to prepare the right instruments to carry out professional, transparent, accountable, efficient and effective regional fixed asset management starting from planning, management/utilization, and supervision.

3. InfluenceLeadership Commitment regarding the security of Fixed Assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province

The results of the regression test showthat the calculated t value obtained is 2.827 (greater than the t table value of 1.66757) with a significance value of 0.006. This significance value is smaller than the alpha value of 0.05, so the decision is that partially the leadership commitment variable (X3) has a positive and significant effect on the fixed asset security variable. This means that by increasing leadership commitment, it can increase fixed asset security.

Based on the results of the descriptive test, the leadership's commitment to managing assets within the NTT Provincial Governmentis in good condition and based on testingregression, shows that there is an influence of leadership commitment onsecurityfixed assets. Every regional apparatus leaderis the Goods and Goods Administration OfficerAlso Users of Goods. One form of responsibility of regional apparatus leaders scope of the NTT Provincial Government what is currently being carried out is recording and inventorying regional assets under its control and using regional assets under its control for the purposes of carrying out the tasks and functions of regional apparatus. which he leads.

Leadership plays an important role in management. Due to certain limitations in humans, there is a need to lead and be led. In Law Number 32 of 2004, it has been mandated that the duties and authorities of some government affairs are transferred to the regions through decentralization of authority and by strengthening regional autonomy. This era of regional autonomy demands openness, accountability, responsiveness, and creativity from all state apparatus, so that the role of leadership is very much needed. It must be accepted that the role of leadership in an organization is very central in efforts to achieve goals and various targets that have been previously set, including in securing regional property.

4. The Simultaneous Influence of Regulatory Compliance, Utilization of Information Technology and Leadership Commitment onsecurityFixed Assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province

The results of the statistical test based on the Anova calculation show an F value of 61.485 with a significance value of 0.000. This significance value is smaller than the alpha level used of 0.05. These results indicate that there is a simultaneous or joint influence, the variablesregulatory compliance, utilization of information technology and leadership commitment tosecurityfixed assets.

The value of the coefficient of determination or contribution of the variablecompliance regulations, utilization of information technology and leadership commitment tosecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province is 73.1%. According to Ghozali (2016), the R-Square value is categorized as strong if it is more than 0.67, moderate if it is more than 0.33 but lower than 0.67, and weak if it is more than 0.19 but lower than 0.33. From the results obtained in this study, it can be said thatvariableRegulatory compliance, utilization of information technology and leadership commitment have a strong influence on the management of fixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province.

According to Gutomo (2014), the problem of regional government fixed assets is generally related to the existence of regional assets that are not recorded, regional assets that do not exist are still recorded, regional assets are recorded but are not supported by legal ownership documents. This occurs because the number of regional fixed assets is too large in quantity, also due to the recording data that is dozens or even tens of years old. In addition, the weakness in terms of fixed assets also arises because in the past the regional government positionedsecurityregional property is not more important than financial management and piles up all the problemssecuritygoods to the goods manager of the Regional Apparatus Organization (OPD).

To overcome this, it takes not only 1 (one) factor, but collaboration from various factors, such as leadership commitment, regulatory compliance and utilization of information technology. An information technology management system is needed to support the implementation of regulations on managing regional assets. An information technology management system will facilitate the administration of regional assets accurately and quickly.

Leadership commitment is very much needed for the implementation of regional asset management. According to Kumorotomo (2012), one of the policy issues related to asset management is that the Head of SKPD plays a greater role as a budget user and often forgets that they are also mandated as users/authorized users of goods who are responsible for managing goods in SKPD.

The implementation of information technology systems requires the commitment of leaders to provide equipment from hardware, software and adequate networks for the smooth running of the regional asset management process. Commitment from leaders is also needed in the implementation of regulations. According to Gusman (2012), no matter how good a regulation is drawn up, without the commitment of leaders to implement the regulation, the regulation will not be successful.

CONCLUSION

Conclusion

Based on the results of the analysis that have been discussed, several conclusions can be drawn from the results of this study as follows:

1. Kregulatory compliance and leadership commitment are good. While the use of information technology andsecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province are quite good.
2. The results of the inferential statistical analysis (t-test) show that partially:
   a. Regulatory compliance has a significant impact onsecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province. Thus, ifcompliance with regulationsthe better, the more securefixed assetswill also get better.
   b. The use of information technology has a significant impact on the management of fixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province.. Thus, ifutilization of information technologythe better, the more securefixed assetswill also get better.
   c. Leadership commitment has a significant influence onsecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province. Thus, ifleadership commitmentthe better, the more securefixed assetswill also get better.
3. The results of the inferential statistical analysis (F test) show that there isregulatory compliance, utilization of information technology and leadership commitment simultaneously have a positive and significant influence onsecurityfixed assets by the Regional Revenue and Asset Agency of East Nusa Tenggara Province. Thus, ifregulatory compliance, utilization of information technology and leadership commitment are all improved, this will increasesecurityfixed assets.
4. Variable contributionregulatory compliance, utilization of information technology and leadership commitment tosecurityfixed assets by the Regional Revenue and Asset Agency of Nusa Tenggara ProvinceEast is 73.1%, and the remaining 26.9% is influenced by other variables not included in this study, such as: asset inventory, legal audit, asset valuation, asset optimization, asset supervision and control, quality of regional apparatus, and others.

Suggestion

Based on the conclusions of the results of this study, it is suggested thatseveral things as follows.

5. Improve regulatory compliance, by:
   a. Mcarry out socialization of regulations related tosecurityfixed assets, both regulations from the Central Government and regulations from the NTT Provincial Government. It is hoped that this socialization will further increase the understanding and compliance of OPD leaders and asset managers regarding regulationssecurityasset.
   b. Comply with asset management work standards, take corrective steps and mitigate risks to Land Fixed Assets controlled/utilized by other parties

c. Conducting administrative compliance, such as conducting an inventory of data on ownership of Land Fixed Assets whose whereabouts are unknown. Compiling and submitting a semi-annual user goods report and an annual user goods report under its control to the Asset Manager.

6. Increase the utilization of information technology, by:
   a. Providing laptops for asset managers for each regional apparatus within the East Nusa Tenggara Provincial Government, 1 (one) each. This is to assist the inventory process andsecurityfixed assets are more complete and make it easier to calculate the accumulated depreciation value to be presented in the Fixed Assets report.
   b. Providing a Fixed Asset administration application to calculate depreciation on capitalized assets according to accounting policies. Another suggestion related to the utilization of information technology is to prepare a special laptop for asset managers so that they can reconcile data using the SIMDA application so as to minimize data errors. In addition, with the application, it will simplify the reconciliation process carried out by each OPD
   c. Providing a good and stable internet network in each regional device to support smooth operationFixed Asset Security
7. Increase leadership commitment by:
   a. The head of the regional apparatus as the Asset Management Officer, provides considerations to the asset manager, in this case the regional head, to regulate the implementation of the use, utilization, destruction and disposal of regional assets.
   b. Establishing the main tasks and standards of asset maintenance so that inventory of Fixed Asset ownership data is carried out properly and regularly. In addition, it is expected that leaders will be more active in recording assets, so that even if there is a change in asset managers, it does not complicate the tasks of the new asset managers, because the data is available in full and can be accounted for. Leaders also need to know the regulations for securing assets, both Government Regulations and Governor Regulations so that they can carry out their roles according to these regulations.
   c. Demonstrate a responsible attitude, namely by providing guidance, supervision and control over the use of regional assets under his/her control.

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