

## Research Article

Siti Salsabila<sup>1\*</sup>, Tuah Nur<sup>2</sup>, Dian Purwanti<sup>3</sup>

# The Effect of Mobile Asset Management on the Safeguarding of Regional Property at the Sukabumi City Regional Secretariat

\*Corresponding Author: **Siti Salsabila:** Universitas Muhammadiyah Sukabumi, Indonesia; [salsabila.siti20@email.com](mailto:salsabila.siti20@email.com)

**Tuah Nur:** Universitas Muhammadiyah Sukabumi, Indonesia; [tuahnur@ummi.ac.id](mailto:tuahnur@ummi.ac.id)

**Dian Purwanti:** Universitas Muhammadiyah Sukabumi, Indonesia; [dianpurwanti042@ummi.ac.id](mailto:dianpurwanti042@ummi.ac.id)

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**Abstract:** This study, titled *The Influence of Movable Asset Management on the Security of Regional Government Property at the Regional Secretariat of Sukabumi City*, aims to examine the extent to which movable asset management affects asset security effectiveness. The research applied a quantitative descriptive approach using an associative method. The sample consisted of 63 respondents selected through simple random sampling. Data were collected through questionnaires, interviews, observations, and documentation. The analysis revealed a moderate relationship between movable asset management and asset security, with a correlation coefficient of 0.576 and a determination coefficient of 33.2%. Simple linear regression resulted in the equation  $Y = 18.884 + 0.920X$ , while the t-test showed a significant influence of movable asset management on asset security ( $t\text{-value } 5.510 > t\text{-table } 1.999$ ,  $\text{sig. } 0.000 < 0.05$ ). The findings conclude that effective movable asset management enhances the security of regional assets in administrative, physical, and legal aspects. The study recommends improving data recording systems, enhancing inter-unit coordination, and strengthening human resource capacity in asset management practices.

**Keywords:** Movable Asset Management, Asset Security, Regional Government Property, Regional Secretariat, Asset Governance.

## Introduction

Public Administration focuses on the management, organization, and services in the public sector that concern the interests of the wider community. In the context of local government, Public Administration plays an important role in realizing good, transparent and accountable governance. One of the concrete manifestations of the application of Public Administration in local government is the management of Regional Property (BMD), which includes the entire process of planning, procurement, use, maintenance, to security and transfer of assets. In other words, effective regional asset management is an inseparable part of the practice of Public Administration, because it concerns the efficiency of public financing, services to the community, and government accountability.

Assets owned by local governments can be classified into movable assets and immovable assets. Movable assets generally include official vehicles, machinery, office equipment, and electronic equipment (e.g. computers and printers). Meanwhile, immovable assets include land, buildings, and other permanent infrastructure. The classification is important to clarify planning, administration and security procedures, as each type of asset requires a different approach to handling.

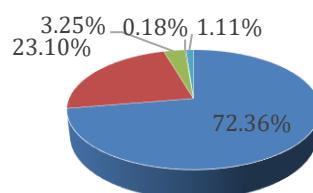
Mobile Asset Management in government is a vital element in regional financial governance. It aims to ensure that every asset, especially movable assets, is used efficiently, effectively, and accountably in carrying out public service functions. In practice, asset management also determines the quality of local government financial reports, where the Supreme Audit Agency (BPK) often makes aspects of asset management an important indicator to assess the transparency and accountability of a government agency (Riestanty et al., 2019).

Sukabumi City, as one of the growing regions, faces various challenges in the management of Regional Property. Some of these challenges include limited trained human resources, management information systems that are not fully optimized, and the need to improve coordination between Regional Work Units (SKPD) in ensuring the security of regional assets. If the security of BMD including movable assets is not carried out properly, the impact can be very detrimental. Assets have the potential to be lost or damaged, overlapping ownership or use occurs, and even opens a gap for abuse of authority. From a financial perspective, state/regional losses will increase, while from a governance perspective, this can reduce public trust and hinder the achievement of good governance principles.

According to Peraturan Wali Kota Sukabumi Tahun 2022 Nomor 122 Tentang Pedoman Penetapan Status Penggunaan Barang Milik Daerah Di Lingkungan Pemerintah Daerah Kota Sukabumi Article 1 (4-10) states that "Regional Property (BMD) is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or derived from other legal acquisitions. Regional Apparatus is an auxiliary element of the Mayor and Regional People's Representative Council in the implementation of government affairs which fall under the authority of the Region. BMD management is an overall activity that includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, alienation, destruction, elimination, administration and guidance, supervision and control. BMD manager is an official who is authorized and responsible for establishing policies and guidelines and carrying out BMD management. BMD Administration Officer is the head of the regional apparatus that has the function of BMD management as the regional financial management officer. BMD User is an official authorized to use BMD. Use is an activity carried out by BMD Users in managing and administering BMD in accordance with the duties and functions of the agency concerned."

Optimal utilization of assets, local governments can not only improve the efficiency of asset management, but also contribute to an increase in Regional Original Revenue (PAD). This has a positive impact on development and public services (Sofyan et al., 2021) . However, the management and safeguarding of Regional Property in the Sukabumi City Regional Secretariat still faces various problems. Based on preliminary observations, there are assets that have not been properly inventoried, incomplete ownership documents, not fully in accordance with Peraturan Wali Kota Sukabumi Tahun 2022 Nomor 122 Tentang Pedoman Penetapan Status Penggunaan Barang Milik Daerah Di Lingkungan Pemerintah Daerah Kota Sukabumi. In addition, coordination between work units in managing and reporting assets still requires improvement to avoid potential misuse or loss of regional assets. These problems indicate that less than optimal BMD management can have a direct impact on the effectiveness of securing regional goods. The percentage of the condition of goods from the combined inventory data is:

Condition of Goods from Combined Inventory Data



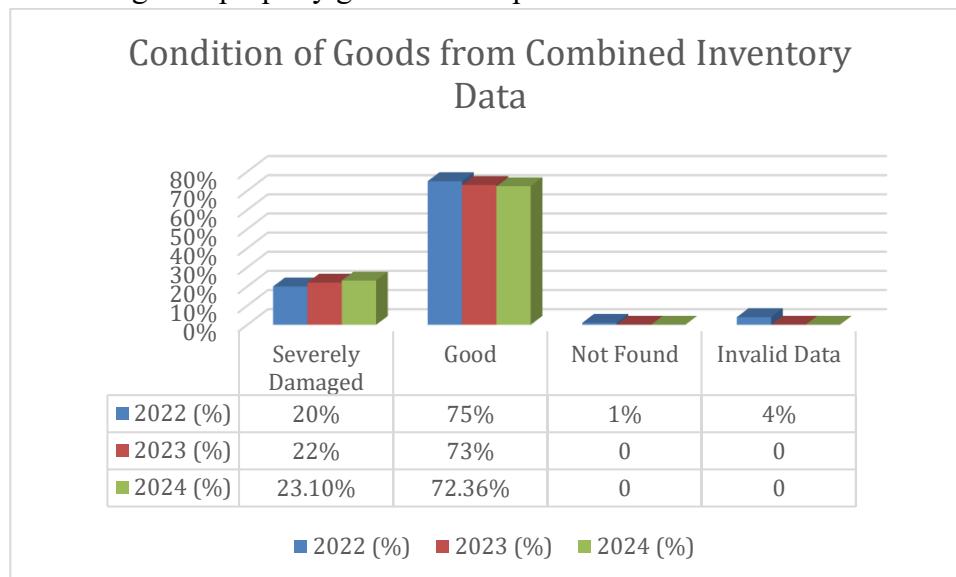
■ Good ■ Heavily Damaged ■ Lightly Damaged ■ Not Found ■ Others (unclear data or wrong input)

**Image 1.** Condition of Goods from Combined Inventory Data

Source: Regional Secretariat of Sukabumi City, 2024

Based on the combined inventory data of the Sukabumi City Regional Secretariat, it is known that 23.10% of the goods are in "Severely Damaged" condition, while only 72.36% are recorded in "Good" condition. In addition, 0.18% of items were declared "Unaccounted for," and 1.11% of data were invalid due to input errors or incomplete information. The percentage of damaged goods shows that almost a quarter of the total assets experienced a significant decline in function. This illustrates the need for improvement in the management and maintenance aspects of goods to avoid further losses and support the effectiveness of securing mobile assets.

The condition of regional property goods for the period 2022-2024 is:



**Image 2.** Condition of Goods from Combined Inventory Data

Source: Sukabumi City Regional Secretariat, 2024

Figure 2 shows that the level of management of Regional Property (BMD) in the Sukabumi City Regional Secretariat has shown an alarming phenomenon in recent years. Based on inventory condition data from 2022 to 2024, there was an increase in the percentage of severely damaged goods, from 20% in 2022 to 23.10% in 2024. Meanwhile, items that are in good condition have decreased, from 75% in 2022 to 72.36% in 2024. This data shows that although the majority of goods are still in good condition, maintenance and asset management need to be improved to avoid further deterioration.

In addition, despite a decrease in the number of unaccounted for items (from 1% in 2022 to 0.18% in 2024), and invalid data (from 4% in 2022 to 1.11% in 2024), issues related to data accuracy and missing items still need more attention. An increase in the number of severely damaged goods and a decline in the quality of goods indicate deficiencies in physical management, coordination between work units, and effective supervision. These problems can have an impact on operational efficiency, financial losses, and decreased accountability in managing local budgets.

This is a major challenge in Sukabumi City Government's efforts to implement good governance principles. Suboptimal management of goods also has an impact on the assessment of regional performance by the Supreme Audit Agency (BPK), which often makes asset management a key indicator in providing opinions on regional financial reports.

Based on the phenomenon of the problem that has been described, the researcher is interested in further research with the title "The Effect of Mobile Asset Management on Safeguarding Regional Property at the Sukabumi City Regional Secretariat." The purpose and objectives of this study are to determine,

analyze, and examine empirically the effect of mobile asset management on securing regional property at the Sukabumi City Regional Secretariat.

## Method

This research uses a quantitative descriptive approach aimed at identifying and answering the problem regarding the influence of movable asset management on the safeguarding of regional property at the Regional Secretariat of Sukabumi City. The type of research used is an associative method, which analyzes the causal relationship between the independent variable (movable asset management) and the dependent variable (safeguarding of regional property). Each variable is operationalized through several dimensions and indicators, which are measured using a questionnaire instrument based on a Likert scale (Sugiyono, 2020).

The population in this study consists of all employees at the Regional Secretariat of Sukabumi City, totaling 171 people. The sample was taken using a simple random sampling technique and determined by the Slovin formula, resulting in 63 respondents as the research sample. Data collection was carried out using four techniques: questionnaires prepared based on the indicators of the research variables, direct observation in the field to verify asset management and safeguarding processes, in-depth interviews with officials responsible for asset management, and documentation of relevant documents such as the Local Government-Owned Goods Needs Plan (RKBMD), inventory reports, and ownership certificates. The research instrument used was a questionnaire with a Likert scale to measure respondents' perceptions of movable asset management and the safeguarding of regional property. The collected data were then analyzed through several stages: validity testing with the Product Moment correlation to ensure the accuracy of each questionnaire item, reliability testing using Cronbach's Alpha to measure the consistency of the instrument, correlation coefficient analysis to determine the strength of the relationship between variables, calculation of the coefficient of determination to see the extent of the influence of the independent variable on the dependent variable, simple linear regression analysis to test the functional relationship between the two variables, and hypothesis testing (t-test) to examine the significance of the effect of movable asset management on the safeguarding of regional property (Ghozali, 2018).

## Results and Discussion

### Respondent Description

Respondents in this study were State Civil Apparatus (ASN) and Casual Workers (THL) who worked at the Sukabumi City Regional Secretariat, totaling 63 people. Data collection techniques were carried out through direct distribution of questionnaires covering the variables of mobile asset management and safeguarding regional property. Based on the results of data processing, the characteristics of respondents are categorized based on position, work unit, and length of service, as explained below:

Table 1. Characteristics of Respondents

Characteristics	Number	Percentage (%)
<b>Position</b>		
Executive	32	50,80%
THL	15	23,80%
Policy and Legal Analyst Junior Expert	5	7,90%
Head of Section/Subsection	4	6,30%
Staff	4	6,30%

Characteristics	Number	Percentage (%)
Others	3	4,70%
<b>Work Unit</b>		
General Section	20	31,70%
Welfare/People's Welfare	9	14,30%
Tapem/Government	7	11,10%
Legal Department	4	6,30%
Economy	3	4,80%
Others	20	31,80%
<b>Length of Service</b>		
≤ 5 years	28	44,40%
6-10 years	13	20,60%
11-20 years	10	15,90%
> 20 years	12	19,10%
<b>Total</b>	63	100%

Source: Processed by Researchers, 2025

### Testing the Colleration Coefficient

According to Ghozali (2018), correlation is a value that shows how strong the relationship between two variables is. In this study, the correlation coefficient between the Mobile Asset Management (X) and Safeguarding Regional Property (Y) variables was calculated using SPSS version 26. The interpretation of the correlation coefficient value is based on Sugiyono's (2020) guidelines as presented in Table 2 below:

**Table 2.** Correlation Coefficient

Coefficient Interval	Relationship Level
0,00 - 0,199	Very Low
0,20 - 0,399	Low
0,40 - 0,599	Medium
0,60 - 0,799	Strong
0,80 - 1,000	Very Strong

Source: Sugiyono (2020)

**Table 3.** Results of the Correlation Coefficient between Variables X and Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,576	0,332	0,321	5,40388

Source: Data Processing Results Using SPSS Version 26, 2025

Based on Table 3, the correlation coefficient (R) value of 0.576 is in the medium relationship category according to Sugiyono's guidelines (2020). This shows that there is a moderate positive relationship between the mobile asset management variable (X) and the security of regional property (Y). In other words, the better the management of mobile assets is carried out, the better the level of security of regional property.

#### 1. Testing the Coefficient of Determination

According to Sugiyono (2020), the coefficient of determination is used to measure how much the ability of the independent variable is in explaining the dependent variable. The coefficient of determination is calculated from the square of the correlation coefficient value ( $r^2$ ), or in SPSS output it is shown directly in the **R Square** value.

Formula for the Coefficient of Determination:

$$Kd = r^2 \times 100\%$$

Based on the calculation results in Table 3, the correlation coefficient (r) value is 0.576, so the coefficient of determination is:

$$Kd = (0.576)^2 \times 100\% = 0.332 \times 100\% = 33.2\%$$

The coefficient of determination of 33.2% indicates that the movable asset management variable (X) is able to explain 33.2% of the variation that occurs in the variable of securing regional property (Y). Meanwhile, the remaining 66.8% is influenced by other variables not examined in this model. This value reflects that the effect of mobile asset management on securing regional property is at a fairly strong level, but not yet fully dominant.

## 2. Simple Linear Regression Testing

Sugiyono (2020) explains that simple linear regression is used to determine the functional or causal relationship between one independent variable and one dependent variable. The simple linear regression equation is expressed in the form.

With the following formula:

$$Y^* = \alpha + bX$$

Description:

$Y^*$  = Subject in the predicted dependent variable

$X$  = independent variable

$\alpha$  = Y price when  $X = 0$  (constant price)

$b$  = Number or regression coefficient that shows the number of increases

**Table 4.** Simple Linear Regression Analysis Results

Model	Unstandardized B	Std. Error	t	Sig.
(Constant)	18,884	10,926	1,728	0,089
Movable Asset Management (X)	0,92	0,167	5,51	0

Source: Results of Data Processing Using SPSS Version 26, 2025

Based on the regression results in Table 4, the regression equation is obtained as follows:

$$Y = 18.884 + 0.920 X$$

This means that if there is no improvement in mobile asset management ( $X = 0$ ), then the value of securing regional property is estimated at 18.884. The regression coefficient of 0.920 indicates that each one unit increase in mobile asset management will increase the security of regional property by 0.920 units.

### 3. Hypothesis Testing

Hypothesis testing aims to test the significant effect between the independent variable and the dependent variable. In the context of this study, the test was conducted to determine whether movable asset management (X) has a significant effect on the safeguarding of regional property (Y) in the Regional Secretariat of Sukabumi City. The test was conducted using the t-test.

To test the significant effect of variable X on variable Y, the t-test formula was used according to Sugiyono (2020) as follows:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Notes:

r	= 0.576 (correlation coefficient value)
n	= 63 (number of samples)
df (degree of freedom)	= 63 - 2 = 61
t-table	= 1.999 ( $\alpha = 0.05$ ; df = 61; two-tailed)

However, the t-count value is also available in the SPSS output below:

**Table 5.** Results of the t-test - The Effect of Mobile Asset Management on Safeguarding Regional Property

Independent Variable	t-count	t-table	Sig. (p-value)	Decision
Mobile Asset Management (X)	5,510	1,999	0,000	$H_0$ rejected, $H_1$ accepted

Source: Results of Data Processing Using SPSS Version 26, 2025

The t-count value of 5.510 is greater than the t-table of 1.998, and the significance value (p-value) is 0.000 < 0.05. Thus,  $H_0$  is rejected and  $H_1$  is accepted, meaning that there is a significant influence between mobile asset management on the security of regional property. This shows that the better the management of movable assets, the more the effectiveness of securing regional property within the Regional Secretariat of Sukabumi City will increase.

Based on the t-test results, it is known that the t-count value of 5.510 is greater than the t-table of 1.999 with a significance of 0.000 < 0.05. This shows that there is a significant influence between mobile asset management on the security of regional property in the Regional Secretariat of Sukabumi City. This finding reinforces that the better the implementation of planning, recording, and asset disposal, the more effective the security system, both administrative, physical, and legal.

This result is in line with interviews conducted with asset managers and related officials, who mentioned that the process of securing assets has improved after the implementation of asset management has been improved, including recording through the Goods Inventory Card, utilization of CCTV, and ownership of legal documents such as BPKB and land certificates. In addition, the interviews also revealed that there are still obstacles in coordination between work sections, especially in terms of updating inventory data and reporting mutations of goods.

Theoretically, these results are in accordance with Hidayat's framework (2012), which states that securing regional property must include three aspects, namely administrative security (inventory and reporting), physical security (storage and direct protection), and legal security (legality of ownership). All three can only be carried out optimally if supported by a structured and effective asset management system.

This result is also reinforced by previous research. For example, Oktariyana (2022) and Kahfi et al., (2023) state that bookkeeping, inventory, and reporting have a significant influence on asset security. Similar findings are shown by Kartini & Nazirman (2023) which confirms that the administration and control of regional property has an effect on security. Thus, good asset management not only has an administrative impact, but also directly increases the security and accountability of regional asset management.

## Conclusion

Based on the results of the research and discussion, it can be concluded that mobile asset management has a significant effect on the safeguarding of regional property in the Regional Secretariat of Sukabumi City. The t-test results show that the better the implementation of planning, procurement, recording, maintenance, and asset disposal, the higher the effectiveness of safeguards, both administratively, physically, and legally. This is supported by field findings which show that security constraints generally arise due to weak asset governance, such as lack of training, manual recording, and lack of integrated systems.

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