

BAB VI

DAFTAR PUSTAKA

- Abdalla, N., Ameen, A., & Allefaa, M. (2022). The Effect of Using Information Technology as a Mediating Variable on the Relationship between Transformational Leadership and the Organization Performance of Education Sector. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3968993>
- Abina, A., Batkovič, T., Cestnik, B., Kikaj, A., Kovačič Lukman, R., Kurbus, M., & Zidanšek, A. (2022). Decision Support Concept for Improvement of Sustainability-Related Competences. *Sustainability (Switzerland)*, *14*(14). <https://doi.org/10.3390/su14148539>
- Afsar, B., Maqsoom, A., Shahjehan, A., Afridi, S. A., Nawaz, A., & Fazliani, H. (2020). Responsible leadership and employee's proenvironmental behavior: The role of organizational commitment, green shared vision, and internal environmental locus of control. *Corporate Social Responsibility and Environmental Management*, *27*(1), 297–312. <https://doi.org/10.1002/csr.1806>
- Agustika, F., Siregar, S., Obara, D., & Paramarta, V. (2023). *Telaah Teknologi Informasi dan Sistem Informasi Dalam Organisasi Dengan Lingkungan (Suatu Kajian Teori)*. *9*(1). <https://doi.org/10.57249/jbk>
- Aji Supriyanto. (2005). *Pengantar Teknologi Informasi* (Edisi Pertama). Penerbit Salemba Empat.
- Ali, A., Iqbal, S., Haider, S. A., Tehseen, S., Anwar, B., Sohail, M., & Rehman, K. (2021). Does Governance in Information Technology Matter When It Comes to Organizational Performance in Pakistani Public Sector Organizations? Mediating Effect of Innovation. *Sage Open*, *11*(2). <https://doi.org/10.1177/21582440211016557>
- Al-Kasasbeh, M., Abudayyeh, O., & Liu, H. (2021). An integrated decision support system for building asset management based on BIM and Work Breakdown Structure. *Journal of Building Engineering*, *34*. <https://doi.org/10.1016/j.jobe.2020.101959>
- Andar Ristabet Hesda. (2017). Pengelolaan Kekayaan Negara : Dulu, Kini, dan Mendatang. *Artikel DJKN*.
- Andar Ristabet Hesda. (2021). Aset Negara dan Pemulihan Ekonomi. *DJKN, Kemenkeu*.
- Anisykurlillah, I., & Oktaviana, A. (2020). The Quality of State-Property Reporting: Determinants and Intervening Role of Optimization Management in Indonesia Regional Case. *Jurnal Dinamika Akuntansi*, *12*(2), 127–139. <https://doi.org/10.15294/jda.v12i2.25529>
- Arlini, Mita. , Darwanis, & Abdullah, S. (2014). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Informasi, Regulasi, dan Kompensasi Terhadap Manajemen

- Aset (Studi Pada Satuan Kerja Badan Kependudukan dan Keluarga Berencana Nasional di Indonesia). *Magister Akuntansi Pascasarjana Universitas Syiah Kuala*, 10(4), 66–75.
- Astini, Y. (2018). Kualitas Aparatur, Sistem Informasi, Sistem Pengendalian Intern Dan Efektivitas Manajemen Aset Tetap. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 173. <https://doi.org/10.24843/JIAB.2018.v13.i02.p10>
- Atmojo, B. T., Siswidiyanto, & Danar, O. R. (2022). Pemetaan Kompetensi Pengurus Barang Pengguna Barang Milik Daerah Pemerintah Provinsi Papua. *Jurnal Ilmiah Administrasi Publik*, 8(1), 116–126.
- Badan Pemeriksa Keuangan. (2024). *Laporan Hasil Pemeriksaan Laporan Atas Keuangan Pemerintah Pusat Tahun 2023*.
- Badan POM. (2020). *Rencana Strategis Sekretariat Utama Badan POM*.
- Barnas, B., Rufaedah, Y., Oktavia Suciyani, W., & Mulyana, D. (2021). *The Effect of Employee Competence, Leadership Commitment, and Internal Audit Role on the Quality of State Property Accounting Information*.
- Baskaran, S., Lay, H. S., Ming, B. S., & Mahadi, N. (2020). Technology Adoption and Employee's Job Performance: An Empirical Investigation. *International Journal of Academic Research in Economics and Management Sciences*, 9(1). <https://doi.org/10.6007/ijarems/v9-i1/7443>
- Battaglio, P. (2020). The Future of Public Human Resource Management. In *Public Personnel Management* (Vol. 49, Issue 4, pp. 499–502). SAGE Publications Inc. <https://doi.org/10.1177/0091026020948188>
- Belo, B. R., Asnawi, M., & Wijaya, A. H. C. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Pengelolaan BMD Pada OPD di Lingkungan Pemerintah Kab. Waropen Dengan Komitmen Pimpinan Sebagai Variabel Moderating. *Jurnal Akuntansi, Audit & Aset*, 1, 1–33.
- Bhatti, M. H., Ju, Y., Akram, U., Bhatti, M. H., Akram, Z., & Bilal, M. (2019). Impact of participative leadership on organizational citizenship behavior: Mediating role of trust and moderating role of continuance commitment: Evidence from the pakistan hotel industry. *Sustainability (Switzerland)*, 11(4). <https://doi.org/10.3390/su11041170>
- Boulesnane, S., & Bouzidi, L. (2013). The mediating role of information technology in the decision-making context. *Journal of Enterprise Information Management*, 26(4), 387–399. <https://doi.org/10.1108/JEIM-01-2012-0001>
- Cabral, C., & Lochan Dhar, R. (2019). Green competencies: Construct development and measurement validation. *Journal of Cleaner Production*, 235, 887–900. <https://doi.org/10.1016/j.jclepro.2019.07.014>
- Carnero, M. C., Martínez-Corral, A., & Cárcel-Carrasco, J. (2023). Fuzzy multicriteria evaluation and trends of asset management performance: A case study of Spanish

- buildings. *Case Studies in Construction Materials*, 19. <https://doi.org/10.1016/j.cscm.2023.e02660>
- Chang, J. Y., Garcia, J. M., xie, X., Moretti, N., & Parlikad, A. (2022). Information Quality for Effective Asset Management: A literature review. *IFAC-PapersOnLine*, 55(19), 235–240. <https://doi.org/10.1016/j.ifacol.2022.09.213>
- Chi, Z., Shah, S. M., Wai, L. Y., & Ngalim, S. M. (2024). The Mediating Effect of Information Technology Usage on the Relationship of Internal Audit Processes and Internal Auditor Competence towards Internal Audit Effectiveness: Evidence from the Chinese Financial Sector. *International Journal of Business and Management*, 19(6), 139. <https://doi.org/10.5539/ijbm.v19n6p139>
- Chin, W. W. (1998). *The Partial Least Squares Approach to Structural Equation Modeling*. <https://www.researchgate.net/publication/311766005>
- Dahleez, K. A., Aboramadan, M., & Bansal, A. (2021). Servant leadership and affective commitment: the role of psychological ownership and person–organization fit. *International Journal of Organizational Analysis*, 29(2), 493–511. <https://doi.org/10.1108/IJOA-03-2020-2105>
- Darno. (2012). *Analisis Pengaruh Kemampuan Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Barang Kuasa Pengguna (Studi pada Satuan Kerja di Wilayah Kerja KPPN Malang)*.
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly: Management Information Systems*, 13(3), 319–339. <https://doi.org/10.2307/249008>
- De Simone, E., Bonasia, M., Gaeta, G. L., & Cicatiello, L. (2019). The effect of fiscal transparency on government spending efficiency. *Journal of Economic Studies*, 46(7), 1365–1379. <https://doi.org/10.1108/JES-03-2019-0123>
- Ekayanti, M., Rifa', A., & Irwan, M. (2018). *Determinants Effectiveness Fixed Asset Management of District Government on the Island of Lombok*. www.ijbmer.com
- el-Dalabeeh, A. R. kh. (2019). The Role Of Information And Communication Technology As A Mediator In The Relationship Between The Management Support And Performance Improvement In Jordan. *International Journal Of Scientific & Technology Research*, 8. www.ijstr.org
- Faisal, A., Pahala, I., & Hesti Utamingtyas, T. (2023). Faktor-Faktor yang Memengaruhi Penerapan Standar Akuntansi Pemerintahan Berbasis Akrua pada Biro Keuangan dan BMN Sekretariat Jenderal Kemendikbud Ristek. In *Jurnal Akuntansi, Perpajakan dan Auditing* (Vol. 4, Issue 2). <http://journal.unj.ac.id/journal/index.php/japa>
- Fanelli, S., Lanza, G., Enna, C., & Zangrandi, A. (2020a). Managerial competences in public organisations: The healthcare professionals' perspective. In *BMC Health Services Research* (Vol. 20, Issue 1). BioMed Central Ltd. <https://doi.org/10.1186/s12913-020-05179-5>

- Fanelli, S., Lanza, G., Enna, C., & Zangrandi, A. (2020b). Managerial competences in public organisations: The healthcare professionals' perspective. In *BMC Health Services Research* (Vol. 20, Issue 1). BioMed Central Ltd. <https://doi.org/10.1186/s12913-020-05179-5>
- Fatimah. (2023). *Penataan dan Pengelolaan BMN Berupa Tanah yang Tertib dan Aman melalui Sertifikasi BMN*.
- Firmansyah, A., & Hollyson, R. (2021). *Sistem Informasi, Kompetensi Pegawai, Komitmen Organisasi: Bagaimana Kualitas Pengelolaan Barang Milik Negara di Indonesia*.
- Firmansyah, A., Wibowo, P., & Puspitarini, I. (2020). Implementation of Accrual Based Accounting on Regional Property in Indonesia. *Article in International Journal of Psychosocial Rehabilitation*, 24, 2020. <https://doi.org/10.37200/IJPR/V24I7/PR270954>
- Garmendia, C., & Kapur, A. (2013). *M-RCBG Associate Working Paper Series / No. 21 Enhancing Government Property Management with Data and Technology Enhancing Government Property Management With Data and Technology A Policy Analysis Exercise MARCH 2013 Cristina Garmendia, MPP '13 Enhancing Government Property Management With Data and Technology*. www.hks.harvard.edu/mrcbg
- Giglio, J. M., Friar, J. H., & Crittenden, W. F. (2018). Integrating lifecycle asset management in the public sector. *Business Horizons*, 61(4), 511–519. <https://doi.org/10.1016/j.bushor.2018.03.005>
- Gunawan, A., & Andriyani, A. (2023). Strategi Implementasi Kebijakan Terhadap Tata Kelola Aset Syariah Tetap Pada Lembaga Badan Riset dan Inovasi Nasional (BRIN) di Jakarta. *Jurnal Ilmiah Ekonomi Islam*, 9(3), 4722. <https://doi.org/10.29040/jiei.v9i3.11422>
- Gunawan, H., Haming, M., Zakaria, J., & Djamareng, A. (2017). Effect of Organizational Commitment, Competence and Good Governance on Employees Performance and Quality Asset Management. *IRA-International Journal of Management & Social Sciences* (ISSN 2455-2267), 8(1), 17. <https://doi.org/10.21013/jmss.v8.n1.p3>
- Hadis, F., Ihsan, H., Dwiharyadi, A., Septriani, Y., & Afni, Z. (2022). Pengaruh Pemanfaatan Teknologi Informasi, Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan. *Journal Akuntansi Dan Manajemen*, 17(e-ISSN 2657-1080, p-ISSN 1858-3687), 106–120.
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. In *European Business Review* (Vol. 31, Issue 1, pp. 2–24). Emerald Group Publishing Ltd. <https://doi.org/10.1108/EBR-11-2018-0203>

- Hamid, R., Sentryo, I., & Hasan, S. (2020). Online learning and its problems in the Covid-19 emergency period. *Jurnal Prima Edukasia*, 8(1), 86–95. <https://doi.org/10.21831/jpe.v8i1.32165>
- Harfianah, S., & Faisal, F. (2023). Faktor-Faktor yang Memengaruhi Pengelolaan Aset Pemerintah. *E-Jurnal Akuntansi*, 33(10). <https://doi.org/10.24843/eja.2023.v33.i10.p01>
- Hariyanto, E. B. (2018). *Strategic Assets Management: Fokus Pemanfaatan Aset Negara Dengan Pendekatan Resource Based View (RBV)*. 1(1), 113–129.
- Haryanto. (2013). *Pengelolaan dan Akuntansi Keuangan Daerah*. UNDIP Press Semarang.
- Hochstetter, J., Vásquez, F., Diéguez, M., Bustamante, A., & Arango-López, J. (2023). Transparency and E-Government in Electronic Public Procurement as Sustainable Development. In *Sustainability (Switzerland)* (Vol. 15, Issue 5). MDPI. <https://doi.org/10.3390/su15054672>
- Holbert, J., Madhakomala, R., Saparuddin, S., & Timotius, E. (2021). The influence of leadership styles on employees' job satisfaction in public sector organizations in Indonesia. *Management Science Letters*, 1393–1398. <https://doi.org/10.5267/j.msl.2020.10.035>
- Hutapea, P., & Thoha, Nurianna. (2008). *Kompetensi Plus: Teori, Desain, Kasus, dan Penerapan untuk HR dan Organisasi yang Dinamis*. PT. Gramedia Pustaka Utama.
- Ilmudeen, A., & Bao, Y. (2018). Mediating role of managing information technology and its impact on firm performance: Insight from China. *Industrial Management and Data Systems*, 118(4), 912–929. <https://doi.org/10.1108/IMDS-06-2017-0252>
- Indudewi, D., & Feronika, Y. (2023). The Role of Information Technology as Mediating Variable of Professionalism and Competence in Auditor Performance. *Quantitative Economics and Management Studies (QEMS)*, 4(1). <https://doi.org/10.35877/454RI.asci1358>
- Iqbal, S., Martins, J. M., Mata, M. N., Naz, S., Akhtar, S., & Abreu, A. (2021). Linking entrepreneurial orientation with innovation performance in smes; the role of organizational commitment and transformational leadership using smart pls-sem. *Sustainability (Switzerland)*, 13(8). <https://doi.org/10.3390/su13084361>
- Isaev, E. A., Fedchenko, E. A., Gusarova, L. V. , & Van'kovich, I. M. (2021). Specific Analysis and State Asset Management's Efficiency Assessment Methods. *Management Science*, 11(1), 51–67. <https://doi.org/10.26794/2404-022Xy2021-11-1-51-67>
- Jose A. Lukito. (2022). Factors That Support Better Public Asset Management. *DJKN*.

- Kementerian Keuangan. (2023). *Peraturan Menteri Keuangan Nomor 118 Tahun 2023 tentang Pedoman Pengelolaan Barang Milik Negara dengan Menggunakan Sistem Informasi Manajemen Aset Negara*.
- Komara, E. (2019). *Kompetensi Profesional Pegawai ASN (Aparatur Sipil Negara) di Indonesia*. <http://ejournal.upi.edu/index.php/mimbardik>
- Kustianingsih, E., & Setiadi, P. B. (2022). *Pengaruh Kompetensi dan Pengalaman dalam Mengelola Barang Milik Negara terhadap Kualitas Laporan Keuangan Pemerintah Pusat* (Vol. 4).
- Kwon, M., & Jeon, S. H. (2020). Do Leadership Commitment and Performance-Oriented Culture Matter for Federal Teleworker Satisfaction With Telework Programs? *Review of Public Personnel Administration*, 40(1), 36–55. <https://doi.org/10.1177/0734371X18776049>
- Liboni, L. B., Cezarino, L. O., Jabbour, C. J. C., Oliveira, B. G., & Stefanelli, N. O. (2019). Smart industry and the pathways to HRM 4.0: implications for SCM. In *Supply Chain Management* (Vol. 24, Issue 1, pp. 124–146). Emerald Group Holdings Ltd. <https://doi.org/10.1108/SCM-03-2018-0150>
- Liu, L., & Chen, L. (2024). Investigating business process management on environmental performance considering the mediating role of information technology. *Heliyon*, 10(23). <https://doi.org/10.1016/j.heliyon.2024.e39714>
- Mansur, I. (2018). *The Influence of Asset inventory, Quality of Human Resources and Leadership Commitment to Optimization of Asset Management and Quality of Financial Statements Regional Government of Taliabu Island Regency*.
- Manzoor, F., Wei, L., Bányai, T., Nurunnabi, M., & Subhan, Q. A. (2019). An examination of sustainable HRM practices on job performance: An application of training as a moderator. *Sustainability (Switzerland)*, 11(8). <https://doi.org/10.3390/su11082263>
- Marnisah, L., Richset Riwu Kore, J., Haba Ora, F., & Marnisah Jefirstson Richset Riwu Kore Fellyanus Haba Ora, L. (2022). Employee Performance Based on Competency, Career Development, and Organizational Culture. *Universitas Brawijaya. DOI: Journal of Applied Management (JAM)*, 20(3). <https://doi.org/10.21776/ub.jam.2022>
- Marpaung, E. I., Aryati, T., & Augustine, Y. (2021). The Influence Of Strategic Management Accounting And Information Technology Capability On Company Performance With Sustainable Competitive Advantage As The Mediator. *International Journal of Educational Research & Social Sciences*. <https://ijersc.org/>
- Masdayati, Syarifuddin, & Darmawati. (2024a). Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Intern Dan Pemanfaatan Sistem Informasi Terhadap Pengelolaan Barang Milik Negara Dengan Komitmen Pimpinan Sebagai Variabel Moderasi. *J-CEKI : Jurnal Cendekia Ilmiah*, 3, 3812–3828.

- Masdayati, Syarifuddin, & Darmawati. (2024b). Sistematis Tinjauan Literatur tentang Kompetensi SDM, Pengendalian Intern, dan Pemanfaatan Sistem Informasi dalam Pengelolaan Barang Milik Negara: Menggali Moderasi Komitmen Pimpinan. *EKOMA : Jurnal Ekonomi*, 3(6).
- Menteri Keuangan. (2022). *Keputusan Menteri Keuangan nomor 127/KM6/2022 Tentang Indikator Kinerja Pengelolaan Barang Milik Negara*.
- Meyer, J. P., & Allen, N. J. (1991). *A Three-Component Conceptualization Of Organizational Commitment*.
- Mochaimin, M. Rofik. , M. H. (2023). Pengaruh Kompetensi SDM dan Komitmen Organisasi terhadap Penerapan Akuntansi Berbasis AkruaI dalam Pengelolaan Barang Milik Negara Di Balai Pengembangan Penjaminan Mutu Pendidikan Vokasi Bidang Kelautan Perikanan Teknologi Informasi dan Komunikasi. *Journal of Accounting Finance (JAF)*, 4(1).
- Montes, G. C., Bastos, J. C. A., & de Oliveira, A. J. (2019). Fiscal transparency, government effectiveness and government spending efficiency: Some international evidence based on panel data approach. *Economic Modelling*, 79, 211–225. <https://doi.org/10.1016/j.econmod.2018.10.013>
- Mugiarto, M., Agustina, I., & Suryaman, W. (2023a). Adoption Of Asset Application Technology And Employee Competence In Improving Employee Performance Of State-Owned Asset Management In Sopd Cimahi City. In *Management Studies and Entrepreneurship Journal* (Vol. 4, Issue 5). <http://journal.yrpiiku.com/index.php/msej>
- Mukhtar, S., Putri, K. Y. S., Suseno, D. A., Wibowo, A., & Wardana, L. W. (2020). Influence of information technology towards the development economics of SMEs in Indonesia. *Humanities and Social Sciences Letters*, 8(3), 268–279. <https://doi.org/10.18488/journal.73.2020.83.280.291>
- Nandoeng, J. D. (2023). *The Effect of Asset Inventory Implementation, the Quality of Human Resources and Leadership Commitment to Optimizing Asset Management and the Quality of Financial Statements of the Tangerang City Government* (pp. 449–460). https://doi.org/10.2991/978-94-6463-146-3_44
- Nikitina, T., Lapina, I., Ozolinš, M., Irbe, M. M., Priem, M., Smits, M., & Nemilentsev, M. (2020). Competences for strengthening entrepreneurial capabilities in Europe. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(3). <https://doi.org/10.3390/JOITMC6030062>
- Nugraha, A., Wahyudi, E., Tinggi Ilmu Administrasi Pembangunan, S., & Jember, U. (2024). Penerapan Lima Prinsip Inti Tata Kelola (Good Corporate Governance) terhadap Manajemen Sumber Daya Manusia. In *Konferensi Nasional Mitra FISIP* (Vol. 2, Issue 1).
- Ojo, A. O., & Fauzi, M. A. (2020). Environmental awareness and leadership commitment as determinants of IT professionals engagement in Green IT

- practices for environmental performance. *Sustainable Production and Consumption*, 24, 298–307. <https://doi.org/10.1016/j.spc.2020.07.017>
- Paranga, J. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Pengelolaan Aset Di Institut Pemerintahan Dalam Negeri Kampus Papua. In *Jurnal Kajian Ekonomi & Keuangan Daerah* (Vol. 54, Issue 1).
- Pemerintah Republik Indonesia. (2004). *Undang-Undang Nomor 1 Tahun 2004*.
- Pemerintah Republik Indonesia. (2014). *Peraturan Pemerintah Nomor 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara/Daerah*.
- Peny, T. L. L. (2022). Peran Sistem Informasi, Kompetensi Pegawai, Komitmen Organisasi: Investigasi Kualitas Pengelolaan Barang Milik Negara. *Jurnal Ekonomi & Ekonomi Syariah*, 5(2). <https://doi.org/10.36778/jesyva.v5i2.812>
- Peraturan Menteri Keuangan. (2022). *217/PMK.05/2022 tentang Sistem Akuntansi dan Pelaporan Keuangan Pemerintah Pusat*.
- Perwitasari, N., Widyastuti, T., & Bahri, S. (2023). Pengaruh Teknologi Informasi Dan Manajemen Aset Terhadap Kinerja Rumah Sakit Dengan Optimalisasi Aset Sebagai Variabel Intervening Pada Rumah Sakit Vertikal (BLU) Kementerian Kesehatan. 4(1), 13–29. <https://doi.org/10.59889/embiss.v3i4.276>
- Pramukawati, Y. A., Indarto, I., & Santoso, D. (2022). Sustainable Business Journal Analisis Pengaruh Sim Aset Dan Kompetensi Terhadap Kinerja Pengelolaan Aset (Vol. 162, Issue 2).
- Pravdyuk, N. (2020). Role of Accounting & Analytical Support of State Agricultural Policy in the Context of Financial Crises. *Accounting and Finance*, 2(88), 50–59. [https://doi.org/10.33146/2307-9878-2020-2\(88\)-50-59](https://doi.org/10.33146/2307-9878-2020-2(88)-50-59)
- Prayogi, J. E., Azhar, I., & Zati, M. R. (2021). Pengaruh Pemahaman Regulasi, Sistem Informasi, Dan Kompetensi Sumber Daya Manusia Terhadap Manajemen Aset Pada SKPK Kota Langsa. *Jurnal Mahasiswa Akuntansi Samudra (JMAS)*, 2(6), 350–361.
- Prybutok, V. R., Zhang, X., & Ryan, S. D. (2008). Evaluating leadership, IT quality, and net benefits in an e-government environment. *Information and Management*, 45(3), 143–152. <https://doi.org/10.1016/j.im.2007.12.004>
- Puspitarini, I., Firmansyah, A., & Handayani, D. (2017a). Pengaruh Kompetensi SDM dan Teknologi Informasi Terhadap Penerapan Akuntansi Berbasis Akrua Pada Pengelolaan Barang Milik Negara. *Journal Of Applied Managerial Accounting*, 1, 141–149.
- Puspitarini, I., Firmansyah, A., & Handayani, D. (2017c). Pengaruh Kompetensi Sumber Daya Manusia dan Komitmen Pimpinan Terhadap Penerapan Akuntansi Berbasis Akrua Pada Pengelolaan Barang Milik Negara. *PROCEEDINGS :Profesionalisme Akuntan Menuju Sustainable Business Practice*, 540–549.

- Rahmawati, D. (2014). *Peran Teknologi Informasi Dalam Hubungan Struktur Organisasi Dengan Lingkungan (Suatu Kajian Teori)*.
- Ramaswamy, M., Viswanathan, R., Kaniyarkuzhi, B. K., & Neeliyadath, S. (2023). The moderating role of resonant leadership and workplace spirituality on the relationship between psychological distress and organizational commitment. *International Journal of Human Resource Management*, 34(4), 855–877. <https://doi.org/10.1080/09585192.2022.2143273>
- Rana, T., Wickramasinghe, D., & Bracci, E. (2019). New development: Integrating risk management in management control systems—lessons for public sector managers. *Public Money and Management*, 39(2), 148–151. <https://doi.org/10.1080/09540962.2019.1580921>
- Ribeiro, N., Duarte, A. P., Filipe, R., & Torres de Oliveira, R. (2020). How Authentic Leadership Promotes Individual Creativity: The Mediating Role of Affective Commitment. *Journal of Leadership and Organizational Studies*, 27(2), 189–202. <https://doi.org/10.1177/1548051819842796>
- Ricardo, R., Astika, F., & Jepisah, D. (2022). Analisis Faktor Yang Mempengaruhi Pengelolaan Barang Milik Daerah (BMD) Pada Organisasi Perangkat Daerah (OPD) Di Lingkungan Pemerintah Kota Pekanbaru. *Jurnal Akuntansi Dan Ekonomika*, 12(1), 74–81. <https://doi.org/10.37859/jae.v12i1.3325>
- Robbins Stephen, P. (2007). *Perilaku Organisasi, Jilid 1 & 2* (H. Pujaatmaka, Ed.). Indeks Kelompok Gramedia.
- Ronald Simanjuntak, M. A., & Munizar, R. (2017). Preliminary Study of Optimization Model of Local Government Infrastructure Asset Management to Improving the Sustainable Development Performance *Professor in Construction Management-Universitas Pelita Harapan-Indonesia **Post Graduate Program in Construction Management-Universitas Tarumanagara-Indonesia. *International Journal of Scientific and Research Publications*, 7(12), 588. www.ijsrp.org
- Saputra, J. I., Hasan, A., & Rasuli, M. (2020). Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Pengelolaan Aset Tetap Dan Peran Internal Audit Terhadap Kualitas Informasi Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Moderating (Studi pada Pemerintah Provinsi Riau). In *Pekbis Jurnal* (Vol. 12, Issue 1).
- Sari, K. R., Susetyo, D., Meutia, I., & Siddik, S. (2018). Influence of Management Commitment, Asset Administrator Competencies, Internal Control and Administration of Asset on Information Quality of Local Government Asset Report (A Study on Districts/Cities of South Sumatera Province). *International Journal of Scientific and Research Publications*, 8(6). <https://doi.org/10.29322/IJSRP.8.6.2018.p78>
- Satibi, I. (2012). *Manajemen Publik Dalam Perspektif Teoritik Dan Empirik*.
- Savitri, E., Diyanto, V., & Hasan, A. (2023). *Pengaruh Implementasi Prinsip-Prinsip Tata Kelola Terhadap Laporan Keuangan BUMDES di Kabupaten Kuantan*

Singingi. <https://www.riauonline.co.id/rantau-kuantan/read/2021/07/22/inspektorat-kuansing->

- Schermelleh-Engel, K., Moosbrugger, H., & Müller, H. (2003). Evaluating the Fit of Structural Equation Models: Tests of Significance and Descriptive Goodness-of-Fit Measures. In *Methods of Psychological Research Online* (Vol. 8, Issue 2).
- Seo, H., & Myeong, S. (2021). Determinant factors for adoption of government as a platform in south korea: Mediating effects on the perception of intelligent information technology. *Sustainability (Switzerland)*, *13*(18). <https://doi.org/10.3390/su131810464>
- Shao, J. (2018). The moderating effect of program context on the relationship between program managers' leadership competences and program success. *International Journal of Project Management*, *36*(1), 108–120. <https://doi.org/10.1016/j.ijproman.2017.05.004>
- Sharma, S., & Behl, R. (2023). Strategic Alignment of Information Technology in Public and Private Organizations in India: A Comparative Study. *Global Business Review*, *24*(2), 335–352. <https://doi.org/10.1177/0972150919893839>
- Sianipar, A. (2021). *Pengaruh Kualitas Sumber Daya Manusia, Penerapan Sistem Informasi Manajemen Dan Akuntansi Barang Milik Negara Dan Komitmen Pimpinan Terhadap Pengelolaan Aset Pada Kepolisian Daerah Sumatera Utara*.
- Siegrist, M., Bowman, G., Mervine, E., & Southam, C. (2020). Embedding environment and sustainability into corporate financial decision-making. *Accounting and Finance*, *60*(1), 129–147. <https://doi.org/10.1111/acfi.12533>
- Simamora, R., & Halim, A. (2012). Faktor-faktor Yang Mempengaruhi Pengelolaan Aset Pasca Pemekaran Wilayah Dan Pengaruhnya Terhadap Kualitas Laporan Keuangan Pemerintah Di Kab. Tapanuli Selatan. In *Jurnal Ekonomi dan Bisnis* (Vol. 10). www.yipd.or.id
- Siregar, M. M., & Nurbaiti. (2023). Analisis Pengaruh Kolaborasi SKPD, Kualitas SDM Dan Komitmen Kepemimpinan Terhadap Optimalisasi Pengelolaan Barang Milik Daerah Pemerintah Kota Medan (2023). *INNOVATIVE: Journal Of Social Science Research*, *3*, 3939–3948.
- Soro, C. P. L., Sonbay, Y. Y., Bibiana, R. P., Perseveranda, M. E., & Adrianus, J. S. (2024). Pengaruh Kepatuhan Pada Regulasi, Pemanfaatan Teknologi Informasi, dan Komitmen Pimpinan Terhadap Pengelolaan Aset Tetap oleh Badan Pendapatan dan Aset Daerah Provinsi Nusa Tenggara Timur. *Jurnal Ilmiah Universitas Batanghari Jambi*, *24*(2), 1884. <https://doi.org/10.33087/jiubj.v24i2.5408>
- Spencer, L. M. , & S. S. M. (1993). *Competence at Work: Models for Superior Performance*. John Wiley & Sons.
- Stahl, G. K., Brewster, C. J., Collings, D. G., & Hajro, A. (2020). Enhancing the role of human resource management in corporate sustainability and social responsibility: A multi-stakeholder, multidimensional approach to HRM. *Human*

- Suarez Fernandez, de M. S., Córdoba-Roldán, A., Aguayo-González, F., & Ávila-Gutiérrez, M. J. (2021). Neuro-competence approach for sustainable engineering. *Sustainability (Switzerland)*, 13(8). <https://doi.org/10.3390/su13084389>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sungu, L. J., Weng, Q., & Xu, X. (2019). Organizational commitment and job performance: Examining the moderating roles of occupational commitment and transformational leadership. *International Journal of Selection and Assessment*, 27(3), 280–290. <https://doi.org/10.1111/ijsa.12256>
- Supriyanto, A. S., Maharani Ekowati, V., Machfudz, M., & Rosyidah, A. N. (2020). Talent Development & Excellence The use of Information Technology as a Mediator on the Effect of Transformational Leadership and Creativity towards Student Achievement. *Talent Development & Excellence*, 12(1), 1765–1775. <http://www.iratde.com>
- Syaifudin, M., Ritchi, H., & Avianti, I. (2020). Determinants of Asset Management Effectiveness and Its Impact on The Fairness of The Asset Presentation. *Jurnal ASET (Akuntansi Riset)*, 12(2), 278–288. <https://doi.org/10.17509/jaset.v12i2.29351>
- Symes, A. (1999). Creating public value: Strategic management in government (Cambridge, MA: Harvard University Press) by Mark Moore. *International Public Management Journal*, 2(1), 158–167. [https://doi.org/10.1016/s1096-7494\(00\)87438-3](https://doi.org/10.1016/s1096-7494(00)87438-3)
- Tampubolon, E., & Pd, S. (2021). Faktor-Faktor Yang Mempengaruhi Keberhasilan Implementasi Sistem Informasi Manajemen Barang Milik Negara Di Universitas Negeri Medan. In *Jurnal Ilmiah "JUMANSI STINDO" Medan* (Vol. 3, Issue 1).
- Tingey-Holyoak, J., Pisaniello, J., Buss, P., & Mayer, W. (2021). The importance of accounting-integrated information systems for realising productivity and sustainability in the agricultural sector. *International Journal of Accounting Information Systems*, 41. <https://doi.org/10.1016/j.accinf.2021.100512>
- Van Looy, Van. D. and G. (1998). *Service Management : An Integrated Approach*. Financial Times Management.
- Wahyuni, S. (2017). *Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi terhadap Kualitas Laporan Keuangan melalui Pengelolaan Barang Milik Daerah*.
- Wahyuni, S., Fadah, I., & Tobing, D. S. (2018). Pengaruh Kompetensi Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Keuangan Melalui Pengelolaan Barang Milik Daerah. In *Bisma Jurnal Bisnis dan Manajemen* (Vol. 12, Issue 1).

- Wahyuningsih, T., & Mulyani, R. (2020). *Siaran Pers DJKN : Peningkatan Nilai Aset Pada LKPP 2020*.
- Wahyusumidjo. (1994). *Kiat Kepemimpinan Dalam Teori dan Praktek*. PT Harapan Masa PGRI.
- Weraikat, D., Zanjani, M. K., & Lehoux, N. (2019). Improving sustainability in a two-level pharmaceutical supply chain through Vendor-Managed Inventory system. *Operations Research for Health Care*, 21, 44–55. <https://doi.org/10.1016/j.orhc.2019.04.004>
- Wernerfelt, B. (1984). A Resource-based View of the Firm. In *Strategic Management Journal* (Vol. 5).
- Wetzels, M., Odekerken-Schröder, G., & Van Oppen, C. (2009). Using PLS path modeling for assessing hierarchical construct models: Guidelines and empirical illustration. *MIS Quarterly: Management Information Systems*, 33(1), 177–196. <https://doi.org/10.2307/20650284>
- Wibowo, A., Saptono, A., Narmaditya, B. S., Effendi, M. S., Mukhtar, S., Suparno, & Shafiai, M. H. M. (2024). Using technology acceptance model to investigate digital business intention among Indonesian students. In *Cogent Business and Management* (Vol. 11, Issue 1). Cogent OA. <https://doi.org/10.1080/23311975.2024.2314253>
- Wibowo, E., Maidarti, T., & Nuswandari, I. (2023). Pengaruh Penerapan Good Governance, Kompetensi Sumber Daya Manusia Terhadap Kualitas Pengelolaan Administrasi Keuangan Dan Barang. *Action Research Literate*, 7(2), 166–173. <https://arl.ridwaninstitute.co.id/index.php/arl>
- Wiedenhöft, G. C., Luciano, E. M., & Pereira, G. V. (2020). Information Technology Governance Institutionalization and the Behavior of Individuals in the Context of Public Organizations. *Information Systems Frontiers*, 22(6), 1487–1504. <https://doi.org/10.1007/s10796-019-09945-7>
- Wilson, W. (1887). The Study of Administration. In *Political Science Quarterly* (Vol. 2).
- Wong, S.-C. (2020). Competency Definitions, Development and Assessment: A Brief Review. *International Journal of Academic Research in Progressive Education and Development*, 9(3). <https://doi.org/10.6007/ijarped/v9-i3/8223>
- Yamin, S. (2021). *Seri e-book statistik , Olah Data Statistik : Smart PLS3, AMOS & STATA (Mudah & Praktis)* (A. Rasyid, Ed.; Pertama). PT Dewangga Energi Internasional.
- Yang, J., Pu, B., & Guan, Z. (2019). Entrepreneurial leadership and turnover intention of employees: The role of affective commitment and person-job fit. *International Journal of Environmental Research and Public Health*, 16(13). <https://doi.org/10.3390/ijerph16132380>

- Yunita, N. A., Yusra, M. , Arliansyah, Nurhasanah, & Kasman. (2021). Pengaruh Sumber Daya Manusia, Komitmen Organisasi, Teknologi Informasi Dan Komunikasi Terhadap Penerapan Standar Akuntansi Basis Akrual Di Pemerintah Kota Lhokseumawe. *JURNAL VISIONER & STRATEGIS*, 10, 47–55.
- Yusnidar, O., & Khadafi, M. (2020). Faktor-Faktor Yang Mempengaruhi Manajemen Asset Pada Pemerintah Kota Lhokseumawe. In *J-MIND* (Vol. 5, Issue 1).
- Zulfiandi, J., & Ananda, F. (2023). Pengaruh Kompetensi Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Laporan Barang Milik Daerah Studi Kasus Pada Dinas Komunikasi, Dan Statistik Provinsi Sumatera Barat. *Jurnal Riset Dan Inovasi Manajemen*, 1(3), 256–277. <https://doi.org/10.59581/jrim-widyakarya.v1i3.815>
- Zulpahmi, Z., Sumardi, S., & Yasinanda, S. K. (2023a). Pengaruh Sistem Pengendalian Internal, Kemampuan Sumber Daya Manusia, Pemanfaatan Teknologi Informasi dan Komitmen Organisasi terhadap Kualitas Pelaporan Barang Milik Negara. *Jurnal Ilmiah Universitas Batanghari Jambi*, 23(3), 3449. <https://doi.org/10.33087/jiubj.v23i3.4390>

