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Research pa

Asset Management Competencies and Organizational Structure on the Effectiveness of Village Asset Management

Rima Rachmawati*, Ferry Mulyawan, Remon Gunanta, Daniel Nababan

Economics Faculty, Widyatama University, Bandung, Indonesia
**Corresponding author E-mail: rima.rachmawati@widyatama.ac.id*

Abstract

The purpose of this study is to determine the effect of asset management competence with the effectiveness of village asset management. The research was conducted on the existing village in the city of Bandung with the technique of purposive sampling. The result of this research concludes that asset management competence influence the effectiveness of asset management of village with the variability of effectivity of asset management of village formed by competence of asset management equal to 27,9% and increase after organizational structure as variable the moderate both competence relation to effectively of asset management of village. Description analysis concludes that there are still obstacles in managing village assets such as that there is no accurate recording and documentation of assets so that they are controlled by other parties because the low proof of ownership and report does not reflect accountability. It is that causes Audit Board of the Republic of Indonesia to provide a Fair Exception Opinion.

Keywords: *competence; organizational structure; village asset management.*

1. Introduction

Village assets are an important element that is owned by the village to support the operations of the village administration and as a source of village original income. Therefore, these assets must be managed properly in order to provide optimal contribution to the village administration. As explained in Minister of Home Affairs Regulation No. 1 / 2016 that the use of assets is used to carry out village government duties [18].

The village government will organize government activities, organize government affairs to fulfill the interests and needs of the local community in the system of the Republic of Indonesia Unitary State.

For the sake of the implementation of governance in the village in accordance with the expectations required the rules for managing village assets. Minister of Home Affairs Regulation No. 1 of 2016 regulates the management of village assets [18]. Assets are economic resources that are controlled and /or owned by the government as a result of past events and from which future economic and /or social benefits are expected to be obtained, both by the government and the community, and can be measured in units of money, including sources non-financial power needed for the provision of services to the general public and the resources maintained for historical and cultural reasons [26].

Village assets as stated in Minister of Home Affairs Regulation No. 1 of 2016 is a village-owned property derived from the original wealth of the village, purchased or obtained at the expense of the Village Budget or acquisition of other legitimate matters [18]. It was also explained in Law No. 6 of 2014 concerning Villages, that the village government is the financial manager (asset) and as the party who must be responsible for financial management [29].

The management of village assets referred to in the Minister of Home Affairs Regulation No. 1 / 2016 not only addresses the administrative issues of asset management but also discusses how the management of village assets can be managed on the basis of functional principles, legal certainty, transparency and openness, efficiency, accountability and certainty of value [18].

A common problem with village assets and village management is irregularity and disorder in asset management, as is the case in several regions. The misappropriation of village-owned assets is carried out by the Village Head by manipulating village land into privately owned land by issuing private land ownership certificates. In addition, there was a misuse of funds from the sale of village assets [1].

A similar case. misappropriation of village-owned assets by the Village Head by selling and enjoying the proceeds from the sale of assets in the form of 25 motorbikes, a Toyota Avanza car unit and a Toyota Fortuner unit for their own interests [7] even though these assets are the result of village cooperation with parties third, which should belong to the village and be reported as village wealth.

Not only outside the island of Java, similar events also occur on the island of Java namely in the Sidomulyo village. The chaos of asset management and data collection took place on Majalengka Street, East Sidomulyo Village. The land that is known to be owned by the city government because it is not properly monitored is eventually used by local residents to become trash bins, residential buildings and businesses [23]. As a result, asset information / reports are not accountable and certainty of their assets is not guaranteed.

A similar case occurred in the West Java regional government as revealed by the Financial Examination Agency (BPK) [3] which stated that there were still irregularities including weaknesses in the procurement budgeting and planning processes, there were overpayments on spending on goods and services, shopping consulting services, shopping fuel oil. Then, shopping for office stationery and motor vehicle service is not accounted for in accordance with actual spending, the implementation of official travel expenditure that is not in accordance with the provisions, lack of

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volume in the construction of roads, irrigation and networks, as well as penalties for late completion of work that has not been charged and disbursement of guarantee not yet or not implemented [3].

The phenomenon of village fund management that is still not maximized also occurs in West Java as explained by [28] that asset problems are experienced by village governments with the constraint of not accurately recording and documenting assets, not infrequently village assets are seized and controlled by other parties due to the low fact of ownership owned by the village due to the absence of legal documents of ownership of assets. Another fact mentions our lack of knowledge of our asset management and reluctance as a new manager to ask the old manager which results in asset management not in accordance with the rules. That is the reason for the BPK's assessment of village / village government financial reports to get the Fair with Exception (WDP) predicate.

Of the above problems, the lack of orderly asset management in a number of regions and villages illustrates that the management of village assets has not been taken seriously, so that the mandate of the Minister of Home Affairs Regulation No. 1 / 2016 that management of village assets to meet the interests of the community has not been realized [18]. The lack of orderliness in managing village assets indicates that the management capacity of village assets is still weak in planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village assets. As explained by [10] that the village does not have adequate human resources in asset management ranging from administration to asset management techniques.

According to [17] that the weakness of village government in general is, among others:

1. The quality of apparatus resources owned by the village is generally still low
2. Not yet complete regulatory policy regarding village government organizations
3. The low level of planning capacity at the village level often results in a lack of community needs which is an input from policy.
4. Facilities and government administrative operational support facilities are still very limited, in addition to interfering with the efficiency and effectiveness of the implementation of work, it also has the potential to reduce the motivation of the implementing apparatus, thus ultimately hampering the achievement of goals, tasks and work.

Based on the Minister of Home Affairs Regulation No. 56 of 2015 concerning Government Administration Area Codes and Data that the number of villages in 34 provinces is 74,754 villages [20]. With the village's original wealth in the form of village land, “ulayat” land, village market, animal market, boat moorings, village buildings, fish auctions, agricultural auctions, village-owned forests, village-owned springs, public baths plus other village assets, assets originating from grants /donations, village assets purchased by the expenses of the Village Expenditures Budget, assets obtained from the cooperation of course with that number of assets must be managed seriously using appropriate regulations and legislation in order to achieve the objectives of fulfilling the interests of the people in the Unitary State system Republic of Indonesia.

Based on the above phenomenon, it is clear that the village government must be serious in managing village assets in accordance with the mandate of the Minister of Home Affairs Regulation No. 1/2016 [18]. For the central government, this is a matter of reflection and a solution is needed to find out how to give lessons to the villages, so that they are truly serious in managing their assets because the village assets are very material and the number of villages is very large, 74,754 villages. The author is interested in researching with the title "Management Competence and Organizational Structure on the Effectiveness of Village Asset Management".

1. Are there influences of managerial competence and organizational structure on the effectiveness of village asset management?
2. Is there an influence of the management competence on the effectiveness of managing village assets moderated by the organizational structure?

2. Literature Review

2.1. Asset Management Competencies

Employees in a company are resources that will run the operations of the company itself. In order for operations to run as expected, these human resources should work according to their capabilities. As stated by [14] that competencies are skills, knowledge, talents and other personnel characteristics that produce superior performance "competencies are skills, knowledge, attitudes, and other personal characteristics that lead to superior performance".

Competence underlies the characteristics of people who demonstrate how to behave or think, which generalizes various situations and persists for a long time [30]. There are five definitions in the definition:

1. Knowledge - refers to information and learning that is based on someone such as knowledge about human anatomy.
2. Skills (skills) - refers to a person's ability to perform certain tasks, such as the skill of a surgeon to perform surgery.
3. Concepts and values - refers to attitudes, values and self-image.
4. Traits - refers to physical characteristics and consistent responses to situations or information.
5. Motivation is a desire, physiological need or similar impulse that encourages action.

Competence is a tool to assess that is used to prepare new employees and old employees to meet job requirements and other needs from superiors [30].

The village head assisted by the village apparatus as the village asset manager must have knowledge and experience in asset management. The knowledge needed is knowledge of how to do the following:

1. examine plans for the needs of village assets;
2. examine plans for government needs of village assets;
3. regulate the use, utilization, elimination and transfer of village assets that have been approved by the village head;
4. coordinate in carrying out an inventory of village assets;
5. supervise and control the management of village assets.

The competence of asset managers in this study is treated as the dependent variable (X1) consisting of indicators; knowledge and skills.

2.2. Organizational Structure

The main ingredient in managing a business is the creation of an organizational structure to connect the various elements that make up the organization [16]. Organizational structure contributes in explaining and predicting behavior, meaning that in addition to individual and group factors, the link between the structure in which people work has relevance to employee attitudes and behavior so that the organizational structure is able to answer questions such as: "what should I do?" "I am responsible?", "I have to meet with anyone if I have a problem?" [22].

Several statements relating to organizational structure collected from several textbooks can be summarized as follows: in [12] consider organizational structure as organizational anatomy which provides a basis in various organizational functions. The same opinion is stated by [2] that organizational structure is a different formal specification for members of the organization, or tasks for groups within the organization, so that it can be ascertained that organizational activities have been carried out.

The need for the formation of organizational structures in the village government in line with the results of the research of [8] which states that in realizing a development based on the principles of democracy, there is a need for granting authority from the central government to regions, agencies, and government officials who are in the area [8].
The organizational structure in this study is treated as a dependent variable (X2) consisting of indicators; specialization of work, delegation of authority, delegation of authority, formalization.

2.3. Village Asset Management

The village is a legal community unit that has a territorial boundary that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, the rights of origin, and / or traditional rights that are recognized and respected in the government system of the Republic of Indonesia [18].
Village asset management is a way or effort in the process or a series of activities carried out by a group of people starting from the organization planning, implementation to supervision to achieve a goal [21]. The Minister of Home Affairs Regulation No. 1 / 2016 defines the management of village assets as a series of activities ranging from planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village assets [18].
Planning is a systematic stage of activity to formulate various details of village property needs. Procurement is an activity to fulfill the needs of goods in the context of administering village governance. Usage is an activity carried out by goods users in using village assets in accordance with their duties and functions. Utilization is the utilization of village assets indirectly used in the framework of carrying out the tasks of village government by not changing ownership status. Security is a process, a way of securing village assets in physical, legal and administrative forms. Maintenance is an activity carried out so that all village assets are always in good condition in the framework of the administration of village governance. Elimination is the activity of removing / eliminating village assets from village inventory data books with the decision of the village head to free the management of goods, use of goods and / or the power of the user of administrative and physical responsibility for the goods under his supervision [18].
Administration is a series of activities carried out including bookkeeping, inventory and reporting of village assets in accordance with applicable regulations. Reporting is the presentation of information in the form of information related to the objective condition of village assets. Assessment is a process of measuring activities based on objective and relevant data / facts by using certain methods / techniques to obtain the value of village assets. Coaching is an effort, action and activity that is used efficiently and effectively in order to manage village assets to obtain good results.
Supervision is every effort and action in order to understand the extent to which the implementation of village asset management is carried out according to the conditions and objectives to be achieved. Control of village assets is an act of supervision in the process of managing village assets accompanied by corrective actions or taking corrective actions in terms of managing village assets if needed.
Village Assets are goods belonging to the village that come from the original wealth of the village, purchased or obtained at the expense of the village's income and expenditure budget (Village Expenditure Budget) or acquisition of other legitimate rights. In Article 3, it is explained that the management of village assets is carried out based on functional principles, legal certainty, transparency and openness, efficiency, accountability and certainty of value.
Respondents in this study were village heads as mentioned in Article 4 that the village head was the holder of the village asset management authority and was responsible for managing village assets.
Article 4, the village head has the following authorities and responsibilities:

1. Establish policies for managing village assets;
2. determine the assistant manager and officer / manager of village assets;
3. determine the use, utilization or transfer of village assets;
4. determine the policy of securing village assets;
5. propose proposals for the procurement, transfer and / or elimination of strategic village assets through village meetings;
6. approve proposals for the transfer and removal of village assets in accordance with the limits of authority;
7. approve proposals for utilization of village assets other than land and / or buildings.

Village assets can be in the form of village cash land, communal land, village markets, animal markets, boat moorings, village buildings, fish auctions, agricultural auctions, village-owned forests, village-owned springs, public baths and other assets owned by the village [29].
The organizational structure in this study is treated as a dependent variable (X2) consisting of indicators. The effectiveness of asset management in this study is treated as an independent variable (Y) consisting of indicators; orderly administration, efficiency and effectiveness of asset use, availability of accurate data /information.

3. Framework

According to [21], asset management is a process of planning, procurement, management and maintenance to the elimination of an individual or organization's resources effectively and efficiently in order to achieve the goals of the individual or organization. Whereas according to the Regulation of the Minister of Home Affairs No. 1 / 2016 asset management is a series of activities ranging from planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village assets [18]. Asset management is carried out by the village head, the village head is the organizer of the village administration, carries out village development, village community development and village community empowerment [29].
As mandated by [29] that the management of village assets is the responsibility of the village head in this case the village head as a human resource who is required to have competencies that are in accordance with the needs of managing village assets. The occurrence of phenomena has not been effective in managing village assets, one of which is due to the unpreparedness of the village head and his officials in carrying out these tasks due to the low ability in the field of finance and reporting [11].
Previous research stated that asset management would be effective if carried out professionally and carried out by competent people because competently, the work would run well, as stated by [13] that personal characteristics that could drive superior job performance and building a causal relationship between certain behaviors and achieving success. Therefore, the village as the organizer of the village government needs to find the level of competence needed to divide the village development work, the village community development, and the empowerment of the village community to a level that requires knowledge and experience.
As a result of the research [24] stated that to realize good governance in Indonesia, preparations need to be made, one of which is in terms of financial management and the results of his research conclude that in Indonesia the accountability of government is only limited to compliance where this stage is only the initial stage of five stages accountability seen from a functional perspective. The results of [31] study state that regional financial management is not only seen from the economic aspects, efficiency and effectiveness, but also from the aspects of justice and equity / equality. Resources as asset managers affect the achievement of the effec-

tiveness of village asset management supported by an organizational structure that is expected to be effective asset management such as the results of [31] research which states that accountability is intended to find answers to questions about what to account for, why is accounted for, to whom is the responsibility submitted, who is responsible for various activities in society in other words accountability will be realized if there is an organizational structure.

The results of research by [32] that there is an effect of understanding the quality of financial reports, the understanding referred to in this study is the understanding of the village asset manager, the village head. The result of [4] research states that the quality of human resources influences the quality of financial accountability, this research was conducted at Syah Kuala University, where Syah Kuala University itself is a state university where the finances are regulated by the State Budget and management regulated by law, Government Regulation and Minister of Finance Decree means that this unit of analysis can be equated with village financial management.

The results of [6] study of regional heads were human resources that needed guidance and development because human resource capacity could have an impact on organizational performance in this case village performance. The results of the research by [6] state that the capacity of human resources influences the reliability of financial reporting. Reliability of financial reporting according to Government Regulation No. 24 / 2005 is one indicator of the success of financial management [19]. The proposed partial hypothesis is:

$H0_1$:$\beta_1 = 0$ The manager's competence does not affect the effectiveness of village asset management.
$H0_2$:$\beta_1 = 0$ The organizational structure does not affect the effectiveness of village asset management.
$H0_3$:$\beta_1 = 0$ Management competencies and organizational structure have no effect on the effectiveness of managing village assets.
$H0_4$:$\beta_1 = 0$ Management competence does not affect the effectiveness of village asset management which is moderated by organizational structure.

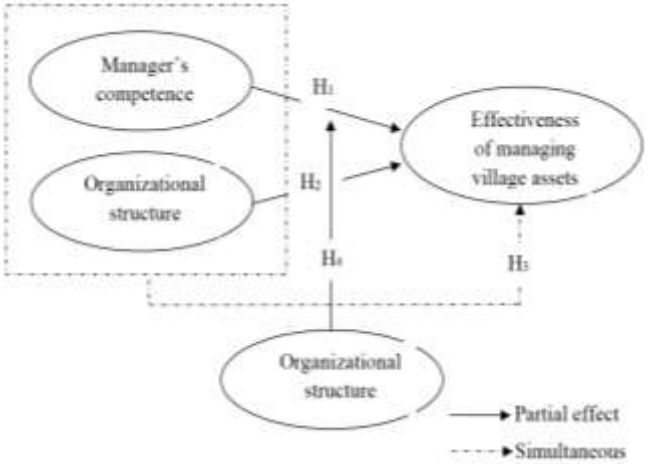

Fig. 1: The proposed hypothesis model

4. Methodology

According to [5], object is the concept of ordinary experience. In [25] adds that the object of research includes people, business units, companies, countries and so on. Based on this definition, the object in this study is the village asset manager consisting of the village head, secretary, other village apparatus. This research is basically an attempt to reveal the phenomena of a natural phenomenon (symptom) regarding an event to be analyzed empirically, systematically, controlled and tested, discussed and concluded. By using statistical language, this research is an attempt to reveal the relationship between variables. A detailed description of the research method used in this study is reviewed from various aspects including:

1. Judging from the aspects of the research objectives, this study has a purpose to explain the characteristics of the research variables [25]. This study can explain the characteristics of the variables of manager competence, organizational structure, asset management effectiveness. This study is included in the survey research because through this research not only provides an overview of phenomena, but also explains the relationship of testing hypotheses to make predictions and get the meaning and implications of a problem that is solved [15].
2. Judging from the aspects of the type of study, this research is included as verificative research and explanatory research because this research has a purpose to find out what and how far the factors that are predicted to influence a variable are intended to test hypothesis. While the subjects in this study were villages in Bandung City in 2014 were 280 villages according to data from the Central Bureau of Statistics (https://jabar.bps.go.id/linkTabelStatis/view/id/44).

In [25] define the population as: "the entire group of people, events, or things of interest that researcher wises to investigate". Population is a generalization area consisting of: objects / subjects that have certain causality and characteristics determined by researchers to be studied and then drawn conclusions [27]. Furthermore, the determination of the target population follows [25] statement: "the target population must be defined in terms of element, geographical boundaries and time". The target population in this study were villages in the city of Bandung in 2014, which were 280 villages (https://jabar.bps.go.id/linkTabelStatis/view/id/44).

Part of the population according to [25] that "sample is a subset of the population". The sample determination technique uses nonprobability sampling with purposive sampling technique is a sample chosen based on the objectives of the researcher. The aim of the researchers was to test the village with the village head and village apparatus who had attended training at the community service event held by Widyatama University with a sample of 62 villages.

5. Results and Analysis

5.1. Data Analysis

Data analysis using descriptive statistical tests and verification tests. Descriptive statistical tests intend to know the description of the object under study. While, the verification test intends to answer the hypothesis.

Classic Assumption Test is needed to test the regression model errors used in the study. Some classic assumptions that must be fulfilled are; (1) normality test, aims to test whether the sample used has a normal distribution or not [9]. A good regression model is a regression model that has a normal or near normal distribution, so it is feasible to do statistical tests. Testing normality in this study uses Kolmogorov-Smirnov in the SPSS program.

The result of normality test is known that the significance value of 0.204 is greater than 0.05, so it can be concluded that the data we tested is normally distributed; (2) multicollinearity test, aims to test whether the regression model found a correlation between independent variables (independent), if there is a correlation between these variables it can be said that the regression model is not good by using guidelines from [9] multicollinearity can be seen from the value tolerance and Variance Inflation Factor (VIF). Based on the output explained that the tolerance value of all independent variables is greater than 1. The VIF value of all independent variables is less than 10, meaning that there is no multicollarity; (3) heteroscedasticity test aims to test whether in the regression model there is a residual variance inequality one observation to

another observation. Prob value. The resulting Chi square 0.10 is much greater than 0.05, it can be concluded that the model is free from the symptoms of heteroscedasticity.

5.2. Descriptive Statistics Test Results

Descriptive statistics are used to determine the descriptive data that is viewed from the maximum, minimum, actual score, ideal score and gap. The following are the results of the calculation of the scores of each construct manager's competence, organizational structure and effectiveness of village asset management.

Table 1: Descriptive statistics test results

Variable	Statistic Value				
	Min	Max	Actual Score	Ideal Score	Gap
Manager's competence	2.8	5.0	3.8	5.0	1.2
Organizational structure	2.9	4.4	3.5	5.0	1.5
Effectiveness of village assets	2.5	5.0	3.6	5.0	1.4

Based on Table 1, the actual score of each construct has a value of > 3.5 which means that it is in the good category. However, there is still a gap compared to the ideal score. It can be interpreted that there are still empirical problems related to the competence of managers, organizational structure and asset management in the analysis unit, namely the villages in the city of Bandung, West Java. Furthermore, the intended question will be explained in the discussion.

5.3. Verification Test Results

Table 2: Test-T results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.634	.773		2.114	.039
	X1	.570	.117	.529	4.872	.000
	X2	-.065	.183	-.039	-.356	.723
a. Dependent variable: Y						

Based on Table 2, it can be seen that the t count is 4.872 greater than t table 1.782 so that it can be concluded by using a significance level of 5%, the competency of the asset manager affects the effectiveness of village asset management. Not only uses t value to answer hypotheses but can also use significance values. The significance value of the competency of the asset manager is 0,000 smaller than the significance level determined 0.05, meaning that H0 is rejected [27].

Whereas, the t value of the organizational structure calculated is -3.56 smaller than t table 1.782, so it can be concluded by using a significance level of 5%, the organizational structure does not affect the effectiveness of village asset management. The same thing if we use another indicator is the significance value that the significance value obtained is greater than 0.05.

Furthermore, correlation analysis is used to measure the degree of the relationship between the independent variable and the dependent variable. According to [27], to be able to provide an interpretation of the size of the correlation coefficient, it can be guided by the provisions; the relationship level is low if the coefficient interval is 0.20-0.399 and the relationship is moderate if the coefficient interval is 0.40-0.599.

Correlation test results stated that the relationship between the competence of asset managers and the effectiveness of village asset management was 0.528 indicating a positive relationship (with the closeness of the relationship being). Whereas, the closeness of the relationship between organizational structure and the effectiveness of village asset management is -0.31 which means a negative relationship.

5.3.1. Effect of competency of asset managers on the effectiveness of managing village assets

According to [9], t test is testing the regression coefficients of each independent variable to the dependent variable to find out how much influence the independent variable on the dependent variable. In this case, the independent variable is the competency of the asset manager and organizational structure while the dependent variable is the effectiveness of managing village assets.

5.3.2. Effect of competency of asset managers and organizational structure on the effectiveness of managing village assets

The F test is used to determine whether there is a joint (simultaneous) competency of asset managers and organizational structure on the effectiveness of village asset management. Proof is done by comparing the calculated F value with F table at 95% confidence level and degree of freedom df = (n-k-1).

Table 3: Test-F result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9.782	2	4.891	11.907	.000[a]
	Residual	25.058	61	.411		
	Total	34.840	63			
a. Predictors: (Constant), X2, X1						
b. Dependent variable: Y						

Based on Table 3, the calculated F value is 11.907. While, the F table value is obtained by using table F with df degrees of freedom 61 (denominator) and 2 (numerator), then table F 3.15. F count (11.907) > F table 3.15 then H0 is rejected. Based on the significance value, it can be seen in the sig column that is 0,000, meaning that the probability is smaller than 0.05, H0 is rejected. Interpreted that the competencies of asset managers and organizational structure together influence the effectiveness of village asset management.

5.3.3. Effect of competency of asset managers on the effectiveness of village asset management which moderated the organizational structure

Table 4: Determination coefficient test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
$X_1 \rightarrow Y$	.528[a]	.279	.268	.63639
$X_1 \rightarrow Y$ moderated X_2	.530[a]	.281	.245	.64619

Based on Table 4, the R square value of 0.279 or 27.9% means that the effectiveness of village asset management can be explained by the competency of the asset manager of 27.9% while the remaining 72.1% is explained by other factors not examined. After the organizational structure (X2) is treated as a moderating variable, the R square value becomes 0.281 or 28.1%, meaning that the effectiveness of village asset management can be explained by the competency of the asset manager which is moderated by the organizational structure of 28.1% while the remaining 71.9% is explained by other factors not examined. Thus, the existence of an organizational structure as a moderating variable can strengthen the influence of management competencies on the effectiveness of village asset management.

6. Discussion

Based on the results of the distribution and collection of questionnaires in villages in the city of Bandung explained the demographic profile of respondents consisted of; gender, age, latest education, educational background, years of service. Characteristics of respondents are explained as follows.

Table 5: Demographic profile of respondents

Gender	**Percentage**
Man	45%
Women	55%
Age	**Percentage**
< 20 years	5%
>20 years	95%
Last education	**Percentage**
SMA / SMK	20%
D3	20%
S1	60%
No identification	5%
Education background	**Percentage**
Economic	18%
Social	36%
No economic and social	45%
Years of service	**Percentage**
< 5 years	54%
6 - 10 years	21%
> 10 years	25%

The Minister of Home Affairs Regulation No. 1 / 2016 states that the village head has the authority and responsibility to manage village assets [18]. Asset management includes planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village assets.

The management of village assets is carried out on the basis of functional principles, legal certainty, transparency and openness, efficiency, accountability and certainty of value. With the aim that the assets owned by the village can create a just, prosperous and prosperous society and to realize this, skills and knowledge are needed from the asset manager.

In its management, the village head assisted by the village apparatus means that the village head can form the organizational structure so that the work can be divided according to the competence of each village apparatus. This is in accordance with The Minister of Home Affairs Regulation No. 1 / 2016 that the village apparatus consists of village secretaries as assistants in managing village assets and elements of village apparatus as officers /administrators of village assets [18].

The results of the study found that in the analysis unit, the villages in the city of Bandung stated that the manager's competence, organizational structure and asset management effectiveness were in good category, but thus there was still a gap compared to the ideal score. This can be interpreted that the three variables still have problems. The problem in question can be explained as follows:

1. Asset management competency. Referring to the opinion of [30] that one's competence can be seen from the level of skills and level of experience. Observations stated that from the educational background of village officials as many as 45% had a non-economic & social background. With educational backgrounds other than economic and social, it will be difficult for asset managers to carry out their functions as asset managers because in asset management, knowledge of asset recording / bookkeeping is needed. For example, how assets can be assessed, there must be a measurement activity process based on facts by using certain methods / techniques that are permitted by Public Sector Accounting Standards (SPAP). Other examples that are needed from the asset manager are knowledge about administration, receipt and expenditure of general cash books, cash register books and bank books which of course this knowledge is not obtained from graduates other than economics and social. The importance of the competence of asset managers in the villages in the city of Bandung has been felt as necessary as stated by [28] as stated by the village head to recruit Human Resources (HR) who have the competence and master reliable computerized Information Technology (IT) to facilitate documentation and asset reporting.
2. Organizational structure. According to the Minister of Home Affairs Regulation No. 1 / 2016 Article 4 that the village head is the holder of the authority to manage village assets and is responsible for managing village assets [18]. In the implementation of asset management, the village head is assisted by the village apparatus because the village has the authority and responsibility in determining the assistant managers and officers / managers of village assets. The results of the observation stated that there were still many village heads who managed their own financial management, meaning that recording and spending money was carried out by one person. There is no delegation of authority from the old village government to the new village government which causes inaccurate asset data. Examples of many cases in the case of the removal of village assets if the transfer of ownership of assets is to be carried out should be made as an official report of destruction as the basis for the decision of the Village Head, while in the field many transfers of ownership of village assets from land to motorized vehicles switch without the official report as required
3. Asset management. According to the Minister of Home Affairs Regulation No. 1 / 2016 that asset management consists of planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village assets [18]. Management of village assets is carried out based on functional principles, legal concerns, transparency and openness, efficiency, accountability and certainty of value. The results of observations of many asset managements have not yet reflected its accountability. Accountability means that asset management reports can be accounted for legally and this asset management report is still not legally accountable for many asset managements without recording and easily transferring ownership. Cases with the most transfer of assets in the form of state-owned land become individual property.

Aside from the case described above that based on the results of descriptive analysis and observations there are still some problems related to the competence of asset managers, organizational struc-

ture and management of village assets in the city of Bandung. Furthermore, it will be explained the verification analysis results, namely the confirmation of the results of the data analysis which states that there is an influence of the competence of the asset manager, the organizational structure on the effectiveness of managing village assets. It can be interpreted that asset management requires knowledge and experience rather than asset managers. This can be understood that for asset management must be done by people who understand the rules / rules of recording. For example, village assets must be inventoried in the village asset inventory book and given a codification, meaning that to make an asset management report, the manager must have competence in terms of coding and other capabilities, including reporting and asset valuation.

In addition to the competence of asset managers, another thing that affects the effectiveness of asset management is the division of work to village officials, although basically the village head has the authority to manage village assets that have authority and responsibility for:

1. Determination of management policies for village assets;
2. Determination of assistant managers and officers / administrators of village assets;
3. Determination of the use, utilization or transfer of village assets;
4. Establish policies for securing village assets;
5. Propose proposals for procurement, transfer and / or removal of village assets that are strategic in nature through village deliberations;
6. Approve proposals for the transfer and removal of village assets in accordance with the limits of authority, and;
7. Approved the proposal for utilization of village assets other than land and / or buildings.

With the help of the village apparatus in managing the assets of a village, the person will still be asked to be held accountable, according to which the APB Realization Report is divided into two semesters, starting from the first semester of January to June while the second semester starts from July to December.

On the other model, the thinking framework model that governs the competence of managers in managing village assets can be moderated by the organizational structure. The results of the study prove that the effectiveness of village asset management is formed by manager competency by 27.9%, but when the organizational structure is used as a moderating variable, it is found that the role of competency as a variable that shapes asset management effectiveness is increasing to 28.1%. This can be explained that the management of village assets can be effective if there is influence from competent asset managers, managers in carrying out their functions will provide a maximum role if confirmed in the organizational structure because by being made in the organizational structure it will be clear the formalization of the division of authority and responsibility so that with there is a division of authority and responsibility so that each individual will work earnestly and professionally.

4. Conclusion

Based on the phenomenon, the formulation of the problem, the hypothesis and the results of the study the authors draw conclusions as follows:

1. Partially the competence of asset managers affects the effectiveness of managing village assets. However, the organizational structure does not affect the effectiveness of village asset management. This can be explained empirically that there are still some villages that have not implemented the division of tasks and division of authority so that in managing assets, they also experience obstacles in realizing the principle of transparency and accountability. While simultaneously, the management competency and organizational structure together influence the effectiveness of village asset management.
2. Management competency affects the effectiveness of asset management with a large R square of 27.9%, the variability of asset management effectiveness increases when the organizational structure becomes a moderating variable of 28.1%

Based on the results of the research and discussion and conclusions in this study, it is recommended:

1. Improve the competence of asset managers, by:

a. Participate in training related to how to manage village assets in accordance with the laws and regulations.
b. Frequently do benchmark to the village that has received the Unqualified Opinion (WTP) from the BPRK.

2. Improve the management of village assets by:

a. Implement the village governance system (SIMDA DESA) which is a computer-based village management system.
b. At the planning stage, it is carried out in consultation and applies the principles of community interest as well as for the welfare of the people.
c. The number of reports that must be made and procedures for reporting must follow applicable regulations.

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