



Influence of Intellectual Capital and Application of Good Governance Principles on Regional Assets Management with Leadership Style As A Moderating Variable

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Abstract: Study this aim for knowing influence of Intellectual Capital and Implementation Principles of Good Governance towards Management Asset area with Leadership as a moderating variable in the Government South Sulawesi Province. Data collection is carried out in Unit Work Regional Apparatus of South Sulawesi Province. Study this use method approach Quantitative with population study is apparatus State Civilians who have position as office Manager Assets in Units Work The Regional Apparatus of South Sulawesi Province is 159 people with use sample fed up so that amount sample as many as 159 respondents. Data is processed and analyzed use method Moderate Regression Analysis with results study show that: The Influence of Intellectual Capital and Good Governance on Management Asset area increased and significant when in moderation with leadership variable.

Keywords : _

Intellectual Capital, Good Governance, Leadership, Management Regional Assets

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I. Introduction:-

Asset Becomes the most important part in a agency because ownership a asset in agency have the place alone in realize dreams and aspirations from agency that. Assets can also used as a supporting medium from activity operational. In government area asset play a role important for increase income original something area.

Government must sacrifice amount cost start from cost for the asset until with costs for get asset that. This in accordance with definition asset where costs for asset the as form sacrifice for later will give more benefits in the future come. However, often procurement _ _ asset government no in accordance with amount the benefits that will given.

Asset government area sometimes Becomes problem found _ when conducted an audit for government area, loaded in My people News wrote that BPK RI regrets the findings about asset provincial government South Sulawesi which is not managed with good even mastered party third, and still Keep going repeated from year before. Year CPC records then about asset provincial government South Sulawesi the but not yet follow up with good. Problems management asset the is the thing that should be can handled by early for minimize the risks that will harmful something area. Government attempted for maximizing potency something area also minimizes happening discrepancy in a area through share change rules and policies. Change it can also signify that government currently attempted for apply good governance _ in governance _ his government. Governance _ good governance _ known by the world for good governance.

Good governance is here for repair the concept of government that is applied before. The previous government concept impressed stiff, more dominant and closed can overcome with more good governance concept flexible and transparent. This thing because good governance has nine principle base namely: participation in it require existence involvement society, rules law where enforcement law must fair _ _ for whole elements, the transparency of which gives freedom get information, responsive that requires for fast and responsive, orientation interest - oriented consensus _ society, justice that delivers equal opportunity, effectiveness and efficiency _ in governance, accountability which is accountability to public and lastly vision

strategic that emphasizes will existence vision to front .

Problems with management asset especially in a number of subsystem inside _ is very thing _ need handled . optimization management asset can Becomes actions that can handle Thing that , will but optimization management asset area is frequent problem _ found in some area , such as in research conducted by Ikbar _ andrianSumardi (2006) management Regional Assets /Regional Owned Goods carried out by the sector assets in the Regional Finance and Assets Agency as arranged _ in PERMENDAGRI No. 19 of 2016 concerning guidelines management goods owned by area will but not yet all done with maximum . A number of constraint like lack of knowledge Source Power Human (HR) and culture organization about management assets , valuation assets and procurement .

Form implication from a culture strong organization _ could seen from application *intellectual capital* in the organization . A culture expected strong organization __ could always maintain and create organization 's core values they good in aspect people , structures , and relation . Intellectual capital (IC) is knowledge embedded collective _ in personnel , routine organization and relationships network organizations (Stewart, 1997; Kong and Prior, 2008). In other words, referring to creation amount scientists in the field , IC in general taken for covers three interlocking components _ related main : human capital (HC), relational capital (RC), and structural capital (SC) (Bontis , 1998; Stewart, 1997).

Importance application of intellectual capital in the sector public is because fact that *intangible* even more have share in entity sector public than company private ; first , because administration public tend have a number of non - financial purposes ; _ second , because between _ source power productive like source power human , intellectual capital , material raw materials and machinery , administrative agencies public by intensive use human resources and intellectual capital , which do not form ; and finally , because product end from public administration service , and this is basically no tangible (Serrano et al., 2003). Beside _ it , sector public put people (employees) as the main capital and focused on results no tangible (Wall, 2005).

SoetrisnoandLina (2014:138) mentionthatthestrongrelationshipbetweensocialcapitalsupportsthatknowledgedtied in relationshipsbetweenemployees ,partners, alliancesandtheliketendstoleadtotrustandcumulativeexperiencetoimproveprocessesandinnovation, better problem solvingand whichthenthestrongrelationshipcan not beseparatedfromtheinfluenceoftheexistingleadershipstyleappliedtotheorganization. SeveralstudieshaverevealedthatthequalityofemployeeworkisdeterminedbythevariablesOfWorkmotivation, workdiscipline, compensationandqualityofresources (Utami, 2022:159). Wherethesevariables are variablesthatexist in theleadershipstyle. Sotoimprovethethequalityofgoodsmanagers, goodleadershipisneededandmotivatesemployeestodeveloptheirpotentialsothatitcanbeuseful for regional assetmanagement.

Based on the description above , research this analyze influence of Intellectual Capital and Application Principles of Good Governance towards management asset area with style leadership as a moderating variable .

II. Literature Review:-

Leadership

Leadership is ability for influence a group for reach something vision or series destination certain specified . _ Somebody can get role leader only because position in organization that . However , no all leader is manager , and vice versa , no all manager is leader . Only because something organization give formal rights to _ _ the manager , isn't it ? guarantee that they capable lead with effective .

Bass and Avolio (1994) suggested that leadership transformational have four the dimension called as "the Four I's". *Idealized influence, Inspirational Motivation, Intellectual stimulation and Individualized consideration.*

Management Regional Assets

The Regional Regulation (Perda) of South Sulawesi Province Number 4 of 2007 provides the understanding of goods management as a series of activities and actions on regional goods which include planning, determining, needs, budgeting, standardizing goods and prices, procurement, storage, distribution, inventory, control, maintenance , security, utilization, changes in legal status and administration.

Permendagri No. 17 of 2007 explain Receipt, storage and distribution regulates the receipt, storage and distribution, duties and responsibilities of the goods custodian as well as the administration of goods storage. Use regulates the status of the use of regional property, both for the implementation of the main tasks and functions of the Regional Apparatus Work Unit (SKPD) or operated by other parties in the context of carrying out public services in accordance with the main duties and functions. Next Inventory is an activity to collect data, record and report the results of data collection on regional property. Inventory is an activity or action to calculate, manage, organize, regulate, record data and report

regional property in the unit of use. Lastly, Security is activities / actions control and control in effort management goods owned by area by physical, administrative and action law. Security as the above, at point focus on controlling / security by physical and administrative, so that goods owned by area the could used / used optimally as well avoid from usurpation taker switch or claim from party another.

Good governance

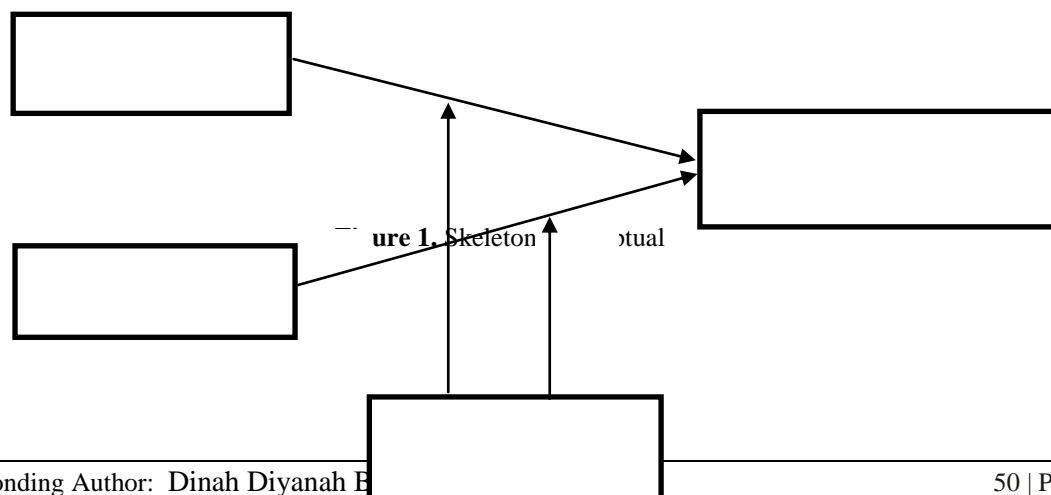
The World Bank defines good governance as an implementation of solid and responsible development management that is in line with the principles of democracy and an efficient market, avoiding misallocation of investment funds, and preventing corruption both politically and administratively, implementing budgetary discipline and creating legal and political frameworks for growth business activity. (Mardiasmo, 2002:18).

UNDP in Mardiasmo (2002:18) provides several characteristics of the implementation of good governance including 9 indicators, namely participation, rule of law, transparency, responsiveness, consensus orientation, fairness, effectiveness and efficiency, accountability, and strategic vision. Participation is community involvement in decision-making, either directly or indirectly through representative institutions that can channel their aspirations. The rule of law is a legal framework that is fair and enforced indiscriminately. This rule of law has the characteristics of guaranteeing legal certainty and a sense of community justice for every public policy taken. Transparency is built on the basis of freedom of information. Information relating to the public interest directly and obtained by those who need it. Transparency in the process of public policy formulation and implementation is a trait of good governance. Responsiveness is intended for public institutions to be fast and responsive in serving stakeholders. Consensus orientation means that it is oriented to the interests of the wider community in terms of policies and procedures. Justice for every community so that they have equal opportunities to obtain and maintain welfare and justice. Effectiveness and efficiency is the management of public resources which is carried out in an efficient and effective manner. This can mean that the relevant institution (government) can produce according to what has been given by using the available resources as best as possible. Accountability is accountability to the public for every activity carried out. Accountability is an obligation for government officials to act as the person in charge and responsible for all actions and policies that have been determined. Strategic vision means that the administration of the government and society must have a broad perspective and a far-sighted vision in line with the demands of the government.

Intellectual Capital

Intellectual Capital _ defined as whole element or source the power possessed by the organization through development knowledge and technology that can create something score so that become a competitive advantage for organization (Yunanto , 2010). Whereas Awaluddin (2017:177-178) intellectual capital could defined as "packaged useful knowledge" which is source power in the form of knowledge available to organizations that produce _ asset worth high and benefit future economy _ for organization . According to the opinion of Stewart (1997), Curado and Bontis (2009), and Sharabati et.al. (2010), concept intellectual capital consist from three dimensions namely : human capital, relational capital and structural capital.(Awaluddin , 2017:177-178).

Conceptual Model



III. Research Methods:

Research Location and Design

Study done on Research this explain characteristics respondents employee at Unit Office Work Regional Government Apparatus South Sulawesi Province obtained through questionnaire. with subject study is employees who work in positions management

Population and Sample

The population in this study are all units within the scope of the Regional Apparatus Work Unit (SKPD) within the scope of the South Sulawesi Provincial Government Sample in study use this take whole amount from population of 159 people.

Method Data Collection

data or information supporter in study this obtained through distributing questionnaire to respondents by means of observation and interviews.

Method Data Analysis

The data analysis method in this study uses the path analysis method using SPSS 24.0 *software for windows* which consists of: of validity, reliability, and Moderate *Regression Analysis*.

Results:-

Description of Research Results

Descriptive statistics

Based on table-1 show the perception of the leadership variable, it can be interpreted that the respondent gives a value of agreeing. This can be seen from the average value of 4.306 which means that the leaders understand their role in the agency as well as understand the *good governance variable* intended in this study. The indicator that has the highest average value of the leadership variable is the *rule of law indicator* (X1.1) and the Effectiveness and Efficient (X1.4) has average lowest . .

Table-1: Respondents' Responses Regarding

	Indicator	Indicator
X1.1	Rules of Law	4,394
X1.2	Accountability	4,262
X1.3	Transparency	4,369
X1.4	Effectiveness and Efficiency	4,197
	Mean <i>Good Governance</i> _	4,306

Source : Questionnaire Results, 2022

Based on table-2 v variable *Intellectual capital* in this study is defined as a basic characteristic of an individual which is causally related to internal capital something work environment . This variable is measured by six indicators, namely *Human Capital* (X2.1), *Capital Structure* (X2.2), *Capital Structure* (X2.3), *Relation Capital*. Based on score average of the *intellectual capital* variable, the majority respondent give answer agree and somewhat agree with value of 4.353. Indicators that have score average highest by *Relation Capital* (X2.3) with score average of 5.83 followed with , *Human Capital* (X2.1) and *Capital Structure* (X2.2). All fashion owned individual _ the will help in complete profession with hurry up next This Intellectual Capital must be equipped with good culture and environment . _

Table-2: Respondents' Responses Regarding Intellectual Capital

	Indicator	Indicator
X1.1	Rules of Law	4,394
X1.2	Accountability	4,262
X1.3	Transparency	4,369
X1.4	Effectiveness and Efficiency	4,197
	Mean <i>Good Governance</i> _	4,306

Source : Questionnaire Results, 2022

Based on table-3 above show perception to variable leadership could interpreted that respondent give score agree . This thing seen from the average value is 4.306 which means that the leaders understand role in the agency at a time understand variable intended leadership _ in study this . Indicators that have score average highest from variable leadership is an indicator of motivation inspiration ,(X1.2) with score mean 4,436. This thing illustrated that attitude leader capable grow challenge , able reach high expectations , able _ awaken enthusiasm and motivation subordinates , as well as push intuition and kindness _ _ subordinates .

Table-3: Respondents' Responses Regarding OCB

	Indicator	Indicator
X1.1	Idealized influence (ideal influence)	4,371
X1.2	Inspiration Motivation (Motivation inspiration)	4,436
X1.3	Intellectual Stimulation (Stimulation) intellectual)	4,425
X1.4	Individualized Consideration (Consideration individual)	4,377
Leadership Style Variable Mean		4,306

Source :QuestionnaireResults, 2022

Table-4 shows that the perception of the variable Management Regional Assets can be interpreted that the respondent gives an agreed value. This can be seen from the average value of 4.258. This description illustrates that respondents view that the organization's asset management procedures can be said to be good with a well-designed organization where everyone is given responsibility in accordance with job descriptions and job specifications that are mastered according to Standard Operating Procedures . respective procedures .

Table-4: Respondents' Responses Regarding Organizational Effectiveness

	Indicator	Mean
Y.1	Reception storage and distribution	4,394
Y1.2	Administration : Inventory	4,262
Y1.3	Handling and Maintenance : safety	4,369
Variable Mean Management Regional Assets		4,258

Source :QuestionnaireResults, 2022

Prerequisite Evaluations

Validity test conducted with count score pearson with compare with R table on df N-2 and probability 0.05 , which is 0.2832 with R Value Calculate each indicator on variable.. Based on results calculation state that R value count more big from 0.319 to indicator statement considered valid . . Besides it , value *cronbach's alpha* on each variable have number more big from 0.60 so that whole variable declared reliable for used as tool measuring instrument questionnaire in study this .

Research Result

Hypothesis results could seen in the following tables :

Table-5: F .Test Results ANOVA ^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	883,486	2	441,743	39,923	,000 ^b
	Residual	1726,099	156	11.065		
	Total	2609.585	158			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source :QuestionnaireResults, 2022

Table F test results above could seen that sig value . 0,000 more small of 0.05 and the value of f_{count} of 39,923 more big from score F_{table} that is 3.90 . Based on results the so concluded that variable *good governance* and *intellectual capital* by simultaneous influence variable management asset area .

Table-6: Moderate Regression Analysis Test Results

Direct Effects			
Variable correlation	R Square	t	Significance.
X1 Y _	0.172	5,708	0.000
X2 Y _	0.201	6,279	0.000
Moderate Effect			

Variable correlation	Direct Value	Moderate Value	Significance.
X Z1 Y _ _	0.172	0.442	0.000
X Z2 Y _ _	0.201	0.41	0.000

1. For T test results for influence variable *good governance_* to Manager Regional Assets show influence by 17.2% with $T_{count} > T_{table}$ $4,780 > 1,654$. so that *good governance_* have connection with variable management asset area . Test hypothesis show that H1 is stated accepted .
2. N On variable *intellectual capital (X2)* sig . by 0.000 more small of 0.05 and a T value of 4.780 which is more big from 1,654 with score coefficient determination 0.201 or influence by 20.1%. The result has Fulfill T test conditions , then could concluded there is connection Among variable Intellectual Capital and management asset area so that Hypothesis 2 is stated received
3. Based on results Among good governance variable on Management Regional Assets . mediated by Leadership _ influential and significant with score coefficient Determination by 0.442 or 44.2 percent . This thing show that there is enhancement influence by 27 percent if good governance variable in moderation variable leadership to Management Asset areaarea . Test hypothesis this show that Hypothesis 3 is stated accepted .
4. Then based on the results of the table above show that from intellectual capital variable on management_ a set area moderated area _ with to leadership take effect by 0.410 or 41 percent . This thing show enhancement by 20.9 percent when Intellectual Capital is moderated variable leadership to Regional asset management area . Based on results the so Hypothesis 4 is stated Received

IV. Discussion:

The Effect of Good Governance and Regional Asset Management

Test results statistics in hypothesis testing in research this show that there is influence positive rule law to management asset area . The result supported by research Awaludin et al (2018) who mention that application the principle of good governance has an effect positive significant to management asset area . Rule law is one _ principle of good governance which has enough impact _ significant in its application to a system . This thing proven by research conducted _ Auliarahma and Titis Puspitaningrum Dewi Kartika (2014) found that good governance is included regulation law have significant impact _ to system that implements it .

Influence intellectual capital and regional asset management

H results from study it shows *intellectual capital* on manager of existing regional property moment this could influence asset management area walk with good for every SKPD . This in line with research conducted by Awaludin et al (2018: 180) which states that BMN (State Property) management officers must attend substantive technical trainings such as the Government Financial Accountability Acceleration Program (PPAKP) and Specialization Substantive Technical Training (DTSS) held Ministry of Finance and various socializations and workshops on the latest regulations in the management of State Property. It is hoped that this can improve the quality of BMN management in the Ministry of Religion for the better.

Influence leadership style on the relationship between good governance and regional asset management

Based on the result of hypothesis testing which revealed an increase in the percentage after the leadership variable was added to the relationship between *good governance* and regional asset management.

It can be concluded that leadership style strengthens the relationship between the application of *good governance* to asset management. This indicates that the leadership style applied within the scope of the South Sulawesi Province SKPD has influenced and improved the quality of regional asset management.

Several studies have revealed that the quality of employee work is determined by the variables of work motivation, work discipline, compensation and quality of resources (Utami, 2022:159). Where these variables are variables that exist in the leadership style. So to improve the quality of goods managers, good leadership is needed and motivates employees to develop their potential so that it can be useful for regional asset management.

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Influence leadership style on the relationship between intellectual capital and regional asset management

The results of the leadership style hypothesis test on the relationship between intellectual capital and regional asset management showed an increase in the percentage after the leadership style variable was added. This means that leadership style can strengthen the relationship between intellectual capital and regional asset management. Within the scope of SKPD in South Sulawesi Province, the leadership style applied to goods managers shows a positive influence on regional asset management. This is in line with research conducted by Arsuni (2019:102) which obtained the average value that appears for the Camat Leadership toward the maintenance of Regional Property is 70% very good value. Where based on the average score according to Umar (2002), the value of 4.29 is included in the very good category.

V. Conclusion:

Based on results study The Influence of Intellectual Capital and Good Governance on Management Regional Assets increased and significantly when in moderation with leadership variable . This thing show that show that show regional asset management . will the more good if Intellectual Capital and the Implementation of Good Governance also run good . Besides that the impact of Intellectual capital and Good Governance will the more strong to Implementation Management Regional Assets if supported with good leadership . _

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