Research Paper

Determinants of Optimization of Regional Property(BMD) Management in West Sulawesi with BMD User Behavior as a Moderation Variable. A Value for Money Principle Approach

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The General Bureau is responsible for the goods which are the main tasks and functions starting from the leadership in this case the Governor, Deputy Governor, Regional secretaries, Assistant Regional Secretaries and Expert Staff of the Governor and staff at the General Bureau. With so many BMDs and budgets managed by the General Bureau, the author wants to see how effective the use of BMD is in supporting the Main Duties and Functions of the General Bureau. This study aims to determine and analyze the effect of planning and maintenance of Regional Property (BMD), as well as the two factors after being moderated by the behavior of users of Regional Property (BMD). This study uses a quantitative approach with hypothesis testing. The results showed that there is a relationship between Regional Property (BMD) planning and maintenance has a positive effect on the BMD Management Optimization. The behavior of users of Regional Property (BMD) does not moderate the planning and maintenance of Regional Asset to optimize the management of Regional Asset.
Keywords*: Optimization of Regional Asset Management, Regional Asset Planning, Regional Asset Maintenance*

I. INTRODUCTION

In the context of public spending or government spending on public goods, which is one of the concerns in regional financial management. District governments in West Sulawesi Province so far since regional autonomy, have allocated capital expenditures as part of public spending.

One of the tangible and measurable outputs of public spending is regional assets. Regional assets are assets owned and controlled by local governments which are mainly purchased or obtained at the expense of the state budget (APBD). Besides coming from other legitimate gains, such as donations, donations, self-help, third party obligations, endowments, grants, and so on.

Regional assets are an important part of implementing good, efficient, effective, transparent and accountable government and public services. So that an effective and efficient regional asset management system is one important aspect that supports the success of regional financial management.

Furthermore, in line with the implementation of regional autonomy and decentralization, decentralization is not only limited to the decentralization of financial management from the central government to regional governments and then to regional work units (SKPD). Decentralization is also applied to the management of regional assets down to the work unit level. If previously the management of regional assets was centered on the Bureau/equipment section, now the management of these assets is decentralized to each SKPD. Therefore, it is very important for local governments to be able to manage their assets optimally.

The General Bureau is part of the Regional Secretariat which has the main duties and functions in formulating policies in the field of leadership administration, household services and financial functions of the regional secretariat. The wide scope of tasks in the General Bureau makes the General Bureau the largest user of goods at the Regional Secretariat of West Sulawesi Province by managing approximately 1,686 items of goods with the following details:

Types	Numbers
Other assets	4
Fixed assets Buildings and buildings	51
Fixed assets irrigation roads and networks	6
Other fixed assets	9
Fixed Assets Equipment and Machinery	1.608
Fixed assets land	1
Construction in Work (KDP)	7

The General Bureau is in charge of the goods which are the main tasks and functions starting from the leadership in this case the Governor, Deputy Governor, Regional secretaries, Assistant Regional Secretaries and Expert Staff of the Governor as well as staff in the General Bureau both individually and in general use. attached to their respective workspaces. With the number of BMD being managed and the budget being managed, the author wanted to see how effective the use of the BMD was in supporting the Main Duties and Functions of the General Bureau.

In BMD planning, the principle in planning for BMD needs according to Permendagri number 19 of 2016 concerning guidelines for BMD management, namely Planning for regional property needs is prepared by taking into account the needs for carrying out the duties and functions of SKPD as well as the availability of existing regional property which is then outlined in the RKBMD. It's just that in real conditions in the field it is very difficult to distinguish between "needs" and "wants". The procurement plan is sometimes not based on the standard of goods and the standard of need. In the 2017-2021 RKBMD, there are many items of the BMD procurement plan that are repeated. Another problem in planning needs is that sometimes there is a need for BMD that should be held but due to budget conditions that do not allow so that the need for these goods cannot be realized.

Meanwhile, the maintenance of BMD at the General Bureau of the Regional Secretariat has not been optimal. One of them is that there is no BMD control that is maintained in the form of a control book as in the text of the findings of the 2021 Inspectorate Comprehensive examination. From the results of the inspection of the BMD management aspect, it was found that the goods maintenance card had not been made by the goods manager. This is because the implementation of the responsibility regarding the maintenance of goods has not been carried out properly. As a result, in the absence of this maintenance control card, the maintenance of goods does not go through careful planning so that maintenance costs can be wasted. It will also be difficult to identify any BMD that has not undergone a maintenance process related to BMD maintenance standards which will lead to ineffective use of BMD which is expected to support the implementation of duties and functions in the General Bureau.

II. LITERATURE REVIEW
2.1.   Regional Asset Definition and Role

Regional assets include all assets owned and controlled by regional governments that are purchased or obtained at the expense of the APBD or derived from other legitimate acquisitions, such as donations, donations, self-help, third party obligations, endowments, grants, and so on. Broadly speaking, regional assets can be grouped into two groups, namely financial assets and non-financial assets. Financial assets include cash and cash equivalents, receivables and marketable securities, both short-term and long-term investments. While non-financial assets include fixed assets, other assets and inventories (Mahmudi, 2010).

Mahmudi (2010) further explained that an effective and efficient regional asset management system is one important aspect that supports the success of regional financial management. Regional assets are an important part of implementing good, efficient, effective, transparent and accountable government and public services. Along with the implementation of regional autonomy and decentralization, which is not only limited to the decentralization of financial management from the central government to regional governments and then to regional work units (SKPD), but also decentralization of regional asset management down to the work unit level. If previously the management of regional assets was centered on the Bureau/equipment section, now the management of these assets is decentralized to each SKPD. Therefore, it is very important for local governments to be able to manage their assets optimally.

2.2.   Value for Money Principle

Value for money is the concept of managing public sector organizations based on three main elements, namely: economy, efficiency, and effectiveness (Mardiasmo, 2009). Mardiasmo (2009) further explains the three elements of VFM known as 3E as follows:

a.   Economics, is the practice of purchasing input goods and services at the best possible price (spending less) with a certain level of quality.

b.   Efficiency is the achievement of maximum output with certain inputs or the use of the lowest inputs to achieve certain outputs.

c. Effectiveness is the range of effects and impacts (outcomes) from the output. In simple terms, effectiveness is a comparison of outcomes with outputs.

Value for money can be achieved if the organization uses the smallest input costs to achieve optimum output (Optimal) in achieving organizational goals. The implementation of the concept of value for money in public sector organizations is intensively carried out in line with the demands for public accountability and the implementation of good governance. So that the implementation of the value for money concept is expected to improve public sector accountability and improve public sector performance (Mardiasmo, 2009).

2.3. Goal Setting Theory

The theory of goal setting or goal setting theory was originally proposed by Dr. Edwin Locke in the late 1960s. Through the publication of his article 'Toward a Theory of Task Motivation and Incentives' in 1968, Locke showed a link between goals and one's performance on tasks. It is further said that goals that are specific and difficult tend to produce more complex performance. The achievement of goals is carried out through joint efforts, although the achievement of these goals is not necessarily carried out by many people. Togetherness has a positive impact in the form of acceptance, meaning that no matter how difficult the goal is if people have accepted a job, it will be carried out well (Locke, 1968).

2.4. Contingency Theory

Contingency theory is a theory of conformity which means adjusting to the right conditions. Where there is some involvement of existing variables, one of which is a moderating variable, which is a variable that can strengthen or weaken the relationship between the independent and dependent variables. The relationship can also produce a negative or positive relationship depending on the moderating variable. Contingency theory is based on the premise that there is no universally appropriate system that applies to all organizations in every situation. But the system depends on situational factors within the organization (Otley, 1980).

2.5. Regional Property (BMD) Effectiveness Management

Ekasari (2020) explains the notion of effectiveness, which is related to outputs and goals or targets that must be achieved. In the KBBI, effectiveness is defined as having an influence or effect, bringing results and is the success of a business or action, this shows that effectiveness can be seen from the achievement of the specific instructional objectives proclaimed.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework
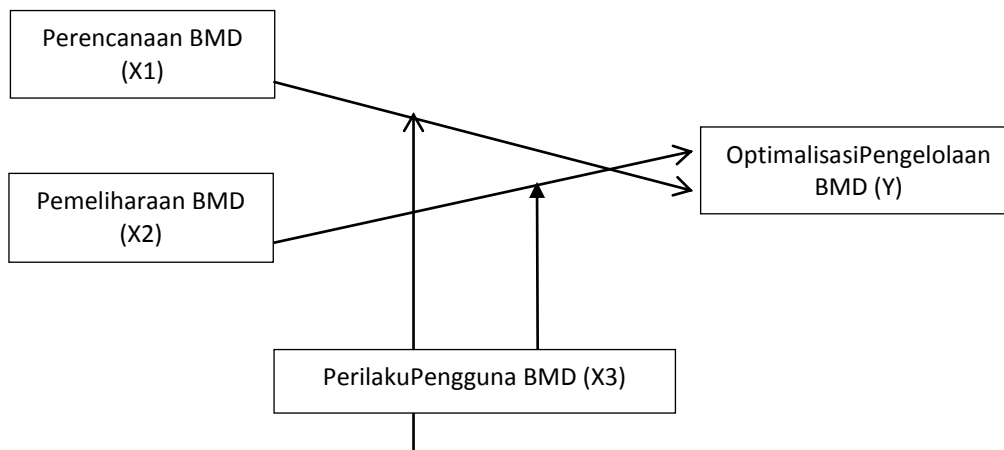
3.2. Hypothesis

1. **Effect of Planning on BMD Management Optimization**

H1: BMD planning is thought to have a positive and significant effect on the optimization of BMD management

2. **Effect of Maintenance on BMD Management Optimization**

H2: BMD maintenanceis thought to have a positive and significant effect on the optimization of BMD management

3. **Effect of Planning on BMD Management Optimization after moderated by BMD User Behavior**

H3: BMD planning is thought to have a positive and significant effect on the optimization of BMD management after being moderated by the behavior of the user of the goods.

4. Effect of Maintenance on BMD Management Optimizationafter moderated by BMD User Behavior

H4: BMD maintenanceis thought to have a positive and significant effect on the optimization of BMD management after being moderated by the behavior of users of goods.

IV. RESEARCH METHOD

4.1. Research Design

This study uses a quantitative approach with the aim of testing the hypothesis (hypothesis testing) to examine the causal relationship between the independent variables of planning and maintenance of BMD as well as the behavior of BMD users as moderating influencing the optimization of BMD management.

4.2. Research Time and Location

The implementation of this research is planned to be carried out at the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government. The time of the research was carried out from May to June 2022. The selection of this research location was based on the availability of data and consideration of socio-cultural conditions in the province of West Sulawesi.

4.3. Sample and Population

The population or collection of objects studied in this study are goods and service planners, budget planners, BMD management and staff working in the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government totaling 72 people.

The sample of this research was selected by purposive sampling method, that is, the sample studied was only those that met certain criteria. The criteria for selecting the sample in this study were employees as goods and service planners, budget planners, BMD management and staff who use or benefit from BMD.

4.4. Data Types and Sources

The research data is planned to be obtained from primary data of respondents' answers to structured questionnaire questions. The questionnaire will be brought directly to the respondent or through an online questionnaire on Google Forms.

4.5. Data Gathering Method

This research data was obtained by survey method using questionnaire technique, namely by distributing questionnaires directly to respondents or by online questionnaires on google forms.

4.6. Research Variables and Operational Definition
4.6.1. Research Variables

There are three types of variables used in this study, namely: (1) independent variables; in this study the independent variables are the planning and maintenance of BMD, (2) the dependent variable; in this study the dependent variable is the optimization of BMD management and (3) the moderating variable; In this study, the moderating variable is the behavior of BMD users.

4.6.2. Operational Definition
1. BMD Planning

BMD planning is the initial or fundamental process of management deciding goals and how to achieve them (Handoko, 2011). Furthermore (Stoner, 1996) explains that planning is a blueprint containing the placement of the required resources, the sequence of activities to be carried out, the volume of activities, schedules and tasks that must be carried out in order to achieve organizational goals. Therefore planning can be said as a bridge to connect the present with the future in accordance with the wishes of the organization.

2. BMD Maintenance

BMD maintenance is assumed to be a system consisting of a series of activities that are carried out in parallel with the production system. In addition to maintenance is a combination of various activities in maintaining a system or equipment working according to its function (Duffua et al., 1999). Furthermore, Duffua et al. (1999) explained that the asset maintenance system in general is all activities related to maintaining assets for use by users in reliable conditions.

3. BMD Users Behavior

Siregar (2004) explains that controlling the behavior of asset managers is important in realizing good asset management by prioritizing the 3T principles (administrative, physical and legal order). Furthermore, the BMD

user behavior variable in this study was measured using an instrument that was developed by itself through several questions using a Likert scale of 1 (one) to 5 (five). If the greater the value answered by the respondent, the moderating effect of BMD user behavior on BMD management tends to be greater

4. BMD Management Effectiveness

Effectiveness of BMD Management is a form of asset management work process aimed at maximizing the physical, value/volume, legal and economic potential of an asset (Siregar, 2004). Mahmudi (2010) states that in order for regional property (BMD) to be managed optimally, local governments need to know the principles of regional asset management. The principles of managing regional assets are that the procurement of fixed assets must be budgeted for; Purchases of fixed assets must be accompanied by transaction documents; Recording/administration must be carried out properly in the use of assets; and Discontinuation of asset use must be recorded and authorized.

4.7. Research Instrument
a. Measurement Scale

Questionnaires (questionnaires) were used in this study. The use of the questionnaire is intended to measure how strong the respondent's statement agrees or disagrees on the five-point Likert scale (Sugiyono, 2014). The answer scale consists of seven choices, namely: Strongly Agree (SS), Agree (S), Moderately Agree (CS), Neutral (N), Moderately Disagree (CTS), Disagree (TS), Strongly Disagree (STS) . The highest scoring is the Strongly Agree (SS) opinion which is given a value of 7, and then decreases until the Strongly Disagree (STS) answer is given a value of 1. This Likert scale is used in measuring attitudes, perceptions and a person or group of people about social phenomena.

The questions in this questionnaire were adopted from several previous studies. This research instrument is used to collect data which is a description of the variables to be studied and serves as a proof of the hypothesis.

b. Data Quality Test

The data quality test was conducted to determine the level of reliability and validity. In this study the application software Statistical Package for Social Science (SPSS) was used as a tool to test the level of constraints and validity of the data studied.

c. Instrument Validity Test

Data validity is the level of accuracy between the research object data and the data reported in the study. Therefore, the data that is called valid is data that does not differ between those reported in the study and the actual research object data (Sugiyono, 2013). Testing the validity or level of validity of the data in this study was carried out statistically by calculating the correlation of each question with the total score using the Pearson Product Moment Correlation method. The data is considered valid if the R-count value which is the value of Corrected Item-Total Correlation > R-table at a significance level of 0.05 (5%).

d. Instrument Reliability Test

The reliability test was conducted to measure the level of reliability of the questionnaire used in measuring the research variables. A questionnaire can be said to be reliable or reliable if the respondent's answers are consistent from time to time (Ghozali, 2013). Therefore, the reliability test is intended to determine the consistency of respondents' answers to the research questionnaire. The reliability test indicator on SPSS is the Cronbach alpha value. If the cronbachaplha value is greater than 0.70 then the statement on each research variable is declared reliable or reliable.

V. RESEARCH RESULTS AND DISCUSSION
5.1. Data Analysis
5.1.1. Correlation Test

Correlation test was conducted to see the strength or magnitude of the relationship between two variables. In this study, the correlation test used was the Pearson Correlation, with the following results

Dependent Variable	Independent Variable ofBMD Management Optimization (Y)	
	Pearson Correlation	Sig (2-tailed)
BMD Planning (X1)	0.835	0.000
BMD Maintenance (X2)	0.925	0.000
BMD User Behavior (X3)	0.891	0.000

The value of Sig (2-tailed) shown in the table is 0.000 (less than 0.05), meaning that there is a positive and significant relationship between all variables. Therefore the values of the coefficients of the independent or independent variables; (BMD planning, BMD maintenance and BMD user behavior) on the dependent or dependent variables; optimization of BMD management, so it can be said that the relationship between variables is positive. This means that the higher the activity of the independent variable or independent BMD planning, BMD maintenance and BMD user behavior) the greater the dependent variable; Optimization of BMD Management.

Based on the theory (Sugiyono, 2012) this correlation value explains that the closer the value is to 0 then the smaller or no relationship is between the independent variables (BMD planning, BMD maintenance and BMD user behavior) and the dependent variable (optimization of BMD management). Conversely, if the value is further away from 0 then the relationship is getting bigger.

Therefore, the strength of the relationship between variables can be seen in the Pearson Correlation column. The strength of the relationship of each variable is as follows:

• The strength of the relationship between BMD planning and optimization of BMD management is 0.835 or strong

• The strength of the relationship between BMD maintenance and optimization of BMD management is 0.925 or strong

• The strength of the relationship between BMD User Behavior and optimization of BMD management is 0.891 or strong

5.1.2. Determination Coefficient Test

The coefficient of determination test was conducted to measure the ability of the independent variables, namely BMD planning and BMD maintenance, in explaining the dependent variable, namely the optimization of BMD management. Besides also to see the ability of the second model or equation, where there is the involvement of the moderating variable of BMD user behavior and its interactions with the two previous independent variables in explaining the dependent variable of optimizing BMD management.

Model	R Square	Adjusted R Square	R Square Change	SEE
1	0.220	0.204	0.220	2.003
2	0.354	0.323	0.134	1.848

The results of the coefficient of determination test can be seen in the R Square column, which is shown in the table. The R value in the table is 0.868 or 86.8%. shows that the optimization variable for BMD management that can be explained by BMD planning and BMD maintenance or the magnitude of the combined effect is 86.8%. This means that the relationship between BMD planning and maintenance of BMD with optimization of BMD management is 86.8%, while the remaining 0.132 or 13.2% $(1 - 0.868)$ is explained by other factors outside this study. The magnitude of R. Square means that the smaller the number of R Square, the weaker the relationship between the independent variable and the dependent variable. The Standard Error of Estimate (SEE) is 2,281. The smaller the SEE value will make the regression model more precise in predicting the dependent variable.

Meanwhile in model 2, where there is the involvement of the BMD user behavior variable and its interaction with the independent variables; BMD planning and maintenance of BMD on the dependent variable of optimizing BMD management. The R square is 0.875 or 87.5%. This means that the dependent variable on the optimization of BMD management can be explained by 87.5% by the model or equation 2 (there is the involvement of moderating and interaction variables). The remaining 12.5% is explained by other variables not explained in this model.

Furthermore, there is an increase in the strength of determination (R Square Change) by model 2 only by 0.007 or 0.7% on the dependent variable of Optimization of BMD Management. This means that with the involvement of the moderating variable of BMD user behavior and its interaction with the independent variables of BMD planning and BMD maintenance on the dependent variable, optimization of BMD management does not bring much change in increasing the determination of the independent variable on the dependent variable. Only 0.007.

5.1.3. Simultaneous Test (F Test)

Simultaneous testing or F test is conducted to find out whether all the independent variables used in the regression model (both models 1 and 2) have a significant effect on the dependent variable together; optimization of BMD management. The results can be seen in the table.

Model	F	Sig
1	149.152	0.000
2	92.408	0.000

Based on the table, in model 1 it is known that the significant value is 0.000 or less than the probability value (p-value) of 0.05 (0.000 < 0.05), this means that the independent variables are BMD planning and BMD maintenance together. significant effect on the optimization of BMD management.

Meanwhile in model 2, the significant value obtained from the analysis with SPSS 24.0 is also 0.000. The significant value is much smaller than 0.05 (p-value < 0.05). This means that the model that also involves moderating variables of BMD user behavior and its interaction with the dependent variables; BMD planning and BMD maintenance simultaneously have a significant effect on the optimization of BMD management.

5.1.4. Parameter Significancy Test (T Test)

The individual significance test or better known as the t test is conducted to find out how much influence one independent variable has individually in explaining the variation of the dependent variable. The criteria for decision consideration in this study are:
1.   If t-count < t-table, then the independent variables individually does not affect the dependent variable.
2.   If t-count > t-table, then the independent variables individually affect the dependent variable.

In addition, in this study, the t-test was carried out by taking into account the t-significance value of each variable in the regression analysis output with SPSS at a significance level of 0.05 ($\alpha = 5\%$).

Therefore, with the assumption of moderating variables; BMD user behavior (X3) then the t-test through regression analysis (SPSS 24.0) is carried out in three stages, namely the first stage (model 1) t-test obtained from regression analysis of the relationship between the independent variable and the dependent variable without involving moderating variables. The second stage (model 2) t test on the relationship of the independent variable with the dependent variable by involving the moderating variable. The third stage (model 3) t test on the relationship of independent variables with the dependent variable by involving moderating variables and their interactions with independent variables.

Variable Names	Model 1		Model 2		Model 3	
	t-count	Sig	t-count	Sig	t-count	Sig
(constant)	5.059	0.000	2.08	0.041	-0.395	0.694
BMD Planning (X1)	12.71	0.000	3.087	0.003	1.913	0.06
BMD User Behavior (X3)			6.772	0.000	3.867	0.000
X1*X3					-0.98	0.331
(constant)	5.302	0.000	3.407	0.001	0.005	0.996
BMD Maintenance (X2)	20.371	0.000	6.16	0.000	3.782	0.000
BMD User Behavior (X3)			2.382	0.02	2.177	0.033
X2*X3					-1.031	0.306

The results of the t test are in the table above. on each independent variable (individual); BMD planning, moderation; BMD user behavior and interactions indicate that the independent variables have a significant effect on the dependent variable; optimization of BMD management is the BMD planning variable (models 1 and 2) and the BMD user behavior variable (model 2). This can be seen in the calculated t values for the BMD planning variable which are 12.71 (model 1) and 3.087 (model 2) for the BMD user behavior variable. Where all t count is greater than t table (> 1,994). Besides all probability values (models 1 and 2) are still below the significance value (< 0.05).

Meanwhile, model 3 involves interaction variables (X1*X3) in addition to independent variables; BMD planning and BMD user behavior variables. The t value of the independent variable planning BMD is smaller than the t table (t count < t table) and the p-value is also greater than the significance value (> 0.05). However, the moderating variable for BMD user behavior actually shows an effect on the dependent variable in the optimization of BMD management. This can be seen in the t-count value; 3,867 which is greater than the t table value of 1995 (t count > t table). But not so with the interaction variable (X1*X3). The significance value (0.336) which is greater than 0.05, indicates that there is no effect on the dependent variable in the optimization of BMD management.

So it can be said that the BMD behavior variable does not moderate the influence of the independent variable BMD planning on the dependent variable on the optimization of BMD management. On the other hand, the behavior variable of BMD users is used as a predictor or as an independent variable in relation to the dependent variable in the optimization of BMD management.

Next on the relationship between the independent variables; maintenance of BMD, moderating variable; BMD user behavior and interaction variables. Based on table above, The results of the t test show that

the variables that have a significant effect on the dependent variable for optimizing BMD management, namely the BMD maintenance variable (models 1, 2 and 3) and the BMD user behavior variable (models 2 and 3). This can be seen in the calculated t values for the BMD maintenance variable of 20,371 (model 1), 6.16 (model 2) and 3.782 (model 3) and 2,382 (model 2) and 2.177 (model 3) for the variable behavior of BMD users. All of these t counts are still greater than the t table (> 1,995). Meanwhile, all p-values (probability) are still below the significance value (< 0.05).

Furthermore, model 3 which includes interaction variables (X2*X3) in addition to BMD maintenance variables and BMD user behavior. The p-value is greater than the significance value (0.306 > 0.05). This value does not meet the requirements for the occurrence of a positive and significant relationship between the interaction variables (X2*X3) on the dependent variable in the optimization of BMD management. This means that both the BMD maintenance variable and the BMD user behavior are predictors or independent variables in the relationship model with the optimization variable for BMD management.

5.2. Regression Analysis

After going through the classical assumption test stage, it is known that the data in this study are normally distributed and there is no heteroscedasticity besides there is no autocorrelation and multicollinearity (there is multicollinearity in the maintenance variable BMD). This means that the data in this study are not one hundred percent eligible to use the simple and multiple regression model. However, simple, multiple and moderation regression analysis was continued in this study. With the consequence that the regression analysis of the relationship between the independent variables and the dependent variable in this study, as according to Putri and Anggorowati (2017) that with near perfect (high) multicollinearity causes the OLS method to have no minimum variance although it remains unbiased (unbiased). Furthermore, it is possible that the regression coefficients are no longer significant if tested individually (eg t-test) even though the results are significant if the predictor variables are tested together (F-test).

The involvement of the moderating variable of user behavior and its interaction with the independent variables of BMD planning and maintenance of BMD in relation to the dependent variable of optimizing BMD management requires an analysis that does not only arrive at a simple multiple regression analysis. But continued with moderated regression analysis or what is known as moderated regression analysis (MRA).

Therefore, in this study the regression analysis was carried out in three stages. The first stage, regression analysis was carried out without involving the moderating variable of BMD User Behavior. In the second stage, regression analysis was carried out by involving the moderating variable of BMD User Behavior. Then, in the third stage, enter the interaction with the independent variables.

Regression Analysis of Independent Variables on Dependent Variables Without Moderating Variables

The results of multiple regression analysis using SPSS 24.0 on the relationship of the independent variables of BMD Planning, BMD Maintenance and BMD User Behavior with the dependent variable of Optimization of BMD Management, the following results are obtained:

Estimation Results of Multiple Regression Analysis of Independent Variables on the Dependent Variable Without Moderating Variables

Variable	Beta	t-count	Sig
(constant)	8.777	5.362	0.000
BMD Planning (X1)	-0.900	-0.871	0.387
BMD Maintenance (X2)	0.897	8.782	0.000

Based on the table, the following regression equation can be generated:

Y = 8.777 - 0.9 X1 + 0.897 X2

From these equations it can be concluded that if there is no BMD planning and BMD maintenance, then the optimization of BMD management is 8,777. Meanwhile, the BMD planning regression coefficient (X1) is -0.9, meaning that every 1% increase in BMD planning will reduce the optimization of BMD management by 0.9%. Likewise, every 1% decrease in BMD planning will increase the optimization of BMD management by 0.9%. But not with the maintenance of BMD (X2), with a regression coefficient of 0.897 what happens is a positive linear relationship. An increase of 1% will also increase the optimization of BMD management by 0.897%.

Regression Analysis of Independent and Bound Variables with Moderation

BMD Planning (X1) and Optimization of BMD Management (Y) with Moderation of BMD User Behavior (X3)

The results of regression analysis and multiple regression using SPSS 24.0 on the relationship of the independent variable BMD planning (X1) with the dependent variable on optimization of BMD management

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(Y) and its interaction with the moderating variable of BMD user behavior (X3), the results obtained are as follows:

Estimation Results of Multiple Regression Analysis of BMD Planning Variables (X1) Against BMD Management Optimization Variables (Y) with Moderating Variables

Model	Variable Name	Beta	t-count	Sig
1	(constant)	11.713	5.059	0.000
	BMD Planning (X1)	0.745	12.710	0.000
2	(constant)	4.382	2.080	0.041
	BMD Planning (X1)	0.262	3.087	0.003
	BMD User Behavior (X3)	0.643	6.772	0.000
3	(constant)	-3.154	-0.395	0.694
	BMD Planning (X1)	0.509	1.913	0.060
	BMD User Behavior (X3)	0.832	3.867	0.000
	X1*X3	-0.006	-0.980	0.331

Therefore, based on the table, the regression equation can be derived as follows:

Model 1 Y = 11.713 + 0.745 X1
Model 2 Y = 4.382 + 0.262 X1 + 0.643 X3
Model 3 Y = -3.154 + 0.509 X1 + 0.832 X3 - 0.006 X1X3

From these equations, there are three types of models, namely models 1, 2 and 3 according to the predictors included in the regression. Model 1 contains only BMD planning variable, with a contribution of 69.8% (see R Square in the table). The F value is 161,533 (p=0.000; p<0.05). It means that BMD planning can predict the optimization of BMD management significantly.

Furthermore, in model 2, user behavior has been included in the regression. It appears in this model, the behavior of BMD users can also predict optimization quite well. It can be seen from the effective contribution of the model from 69.8% to 81.8%. The contribution is quite significant, as shown by F Change of 45,586 (p=0.000; p<0.05), which means that the model is significant.

While in model 3, in addition to the BMD planning variables and BMD user behavior, the interaction variables of BMD planning and BMD user behavior (X1X3) are also included. However, these interaction variables did not contribute enough to the model in predicting the optimization of BMD management. The effective contribution is 81.8% to 82.1%. This means that X1X3 only contributes 0.3% (see R- Square Change). The contribution is also not significant if you look at the F value which almost does not change. F Change is only 0.959 (p=0.331; p>0.05) which means that the model is not significant.

Therefore, it can be concluded that BMD planning and BMD user behavior are able to predict the optimization of BMD management. In other words, BMD planning and BMD user behavior are good predictors in the model. However, the behavior of BMD users is not a moderator in the relationship between BMD planning and optimization of BMD management.

Summary of Staged Changes in BMD Planning Regression Models, BMD Maintenance and User Behavior and Their Interactions

Model	R Square	R Square Change	F Change	Sig F Change
1	0.140	0.140	24.128	0.000
2	0.296	0.156	32.586	0.000
3	0.298	0.002	0.324	0.57

BMD Maintenance (X2) and Optimization of BMD Management (Y) with Moderation of BMD User Behavior (X3)

Based on the results of regression analysis and multiple regression on the relationship of independent variables; BMD maintenance on the dependent variable of BMD management optimization with the moderating variable of BMD user behavior and its interaction with the BMD maintenance variable, the following results are obtained:

Estimation Results of Multiple Regression Analysis of BMD Maintenance-Free Variables (X2) Against BMD Management Optimization Bound Variables (Y) with Moderating Variables of BMD User Behavior (X3)

Model	Variable Name	Beta	t-count	Sig
1	(constant)	8.505	5.302	0.000
	BMD Maintenance (X2)	0.815	20.371	0.000
2	(constant)	6.220	3.407	0.001
	BMD Maintenance (X2)	0.602	6.160	0.000
	BMD User Behavior (X3)	0.264	2.382	0.020
3	(constant)	0.030	0.005	0.996
	BMD Maintenance (X2)	0.793	3.782	0.000
	BMD User Behavior (X3)	0.436	2.177	0.033
	X2*X3	-0.005	-1.031	0.306

So that the regression equation can be obtained as follows:
Model 1 Y = 17.953 + 0.378 X2
Model 2 Y = 8.984 + 0.245 X2 + 0.535 X4
Model 3 Y = 11.031 + 0.148 X2 + 0.444 X4 + 0.004 X2X4

There are three types of models in these equations, namely models 1, 2 and 3 based on the predictors included in the regression. In model 1 there is only BMD maintenance variable, the predictor contribution is 85.6% (see R Square in the table). The F value is 414,995 (p=0.000; p<0.05). This means that the maintenance of BMD can predict the optimization of BMD management significantly.

While in model 2, the behavior of BMD users is also included in the regression model. In this model, the behavior of BMD users can also predict the optimization of BMD management quite well. This can be shown by the model's effective contribution of 86.7%. The contribution is sufficient to say significant. As shown, F Change is 5.676 (p=0.02; p<0.05), which means that model 2 is quite significant, although small.

Furthermore, in model 3, the interaction variables of BMD maintenance and BMD maintenance (X2X3) are included. These interaction variables are not sufficient to contribute to the model in predicting the optimization of BMD management. There is no significant contribution to the model in predicting the optimization of BMD management, because R Square is almost unchanged. Only changed by 86.9%.. This means that X2X3 only contributes 0.2% (see R- Square Change). The contribution is also not significant if you look at the F value which almost does not change. F Change is only 1.063 (p=0.92; p>0.05), which means the model is not significant.

Therefore it can be explained that the BMD maintenance variable can predict the optimization of BMD management. Because BMD maintenance and BMD user behavior are good predictors in the model. However, in the model, it cannot moderate the relationship between BMD maintenance and optimization of BMD management

Summary of Staged Changes in the BMD Maintenance Regression Model, Moderation of BMD User Behavior and Their Interactions

Model	R Square	R Square Change	F Change	Sig F Change
1	0.856	0.856	414.995	0.000
2	0.867	0.011	5.676	0.020
3	0.869	0.002	1.063	0.306

VI. DISCUSSION

6.1. Effect of Planning on BMD Management Optimization

The results of testing the BMD planning variable on the optimization of BMD management show a significance level of 0.003 and a regression coefficient value of 0.262, meaning that the relationship is unidirectional. This means that the better the BMD planning, the better the optimization of BMD management will be.

The explanation that the optimization of BMD management increases, of course, begins with good planning. This is based on the argument that when an organization's goals or objectives that are designed in a systematic, sustainable and participatory manner have been approved, the implementers in the organization will

try as optimally as possible to be able to achieve the goals or objectives of the organization. The implementers have a sense of responsibility for each individual and a moral burden to achieve that goal.

The goal setting theory developed by Locke (1968) and used in this study explains that maximum results are obtained from setting clear goals through good effort and design, although achieving goals is not necessarily done by many people. This study proves that policy implementers (ASN) who participate in the planning process (selecting proposals for RKBMD from each Sub-Division) can influence their responsibilities so as to increase the achievement of the goals of their workplace organizations, namely in the form of optimal BMD management. Saridewi, 2013) (Ruwaida, 2013) (Erliana, 2014) (Patrick, 2003) (Shadrack, 2014)

The results of this study are also in line with the statement of Mardiasmo (2009) which explains the need for a planning and control system as part of a mechanism to measure government performance. One of them is asset management or BMD.

6.2. Effect of Maintenance on BMD Management Optimization

Likewise, the results of testing the BMD maintenance variable on optimization show a significance level of 0.000 and a regression coefficient value of 0.602. This value means that the relationship between the two variables is also in the same direction. This means that the better the maintenance of BMD, the better the optimization of BMD management.

This study is in line with Mahmudi's (2010) statement that regional asset maintenance (BMD) is part of the regional asset management cycle. Of course, good asset maintenance is part of the asset management cycle which results in maximum physical, value/volume and economic potential (Siregar, 2004). Furthermore, it will have an impact on optimal asset management.

In addition, this study is also in line with what was stated by Duffua et al (1999) that asset maintenance in general is all activities related to maintaining assets for use by users in reliable conditions. This explanation can further illustrate how the maintenance process plays an important role in optimal management of regional assets or BMD. Because reliable conditions are closely related to the technical life and economic life of an asset.

The use of goal setting theory in this study shows that people can determine for themselves how they behave in using assets to achieve organizational goals. They are given the opportunity to be responsible for using and utilizing assets that are in their control to achieve organizational goals. In this study, the General Bureau has the main task of providing services to the leadership in order to support the affairs of the Regional Government of West Sulawesi Province.

However, this study is not in line with Aronggear's (2015) research. The study showed a non-significant relationship between maintenance and optimizing the utilization of fixed assets (land and buildings).

6.3. Effect of Planning on BMD Management Optimization after moderated by BMD User Behavior

This study shows that the interaction variable between BMD planning and BMD user behavior towards optimizing BMD management has a significance level of 0.331. These results indicate that the behavior of BMD users does not moderate BMD planning towards optimizing BMD management. While the value of the regression coefficient is -0.006. This negative value weakens, meaning that an increase in the interaction between BMD planning and BMD user behavior will reduce the optimization of BMD management, if the interaction is significant. However, because the interaction variable is not significant, the BMD user behavior variable does not strengthen or weaken (not moderate) the effect of BMD planning on the optimization of BMD management.

Even what happens in the relationship or interaction is predictor moderator. The behavior of BMD users does not act as a moderator, strengthens or weakens the influence of BMD planning on the optimization of BMD management. On the contrary, it also influences the optimization of BMD management or acts as a predictor (independent variable) on the optimization of BMD management. This is indicated by a significance value of 0.000 with a coefficient of 0.832

The use of goal setting theory in this study explains that individual attitude is one of the most important elements in achieving the goals of optimizing BMD management because it can affect individual success and performance which contains elements of loyalty, involvement in the organization, and the relationship between individuals and organizations effectively (Luthans, 2010). 2010). Individuals who have a strong commitment tend to work hard to develop their work in order to produce the best. The stronger the commitment, the stronger a person's tendency to be directed to actions according to standards (Imronuddin, 2003).

This study is inconsistent with Astini's research (2018) which shows the variable quality of the apparatus that moderates the effect of the independent variables on the effectiveness of asset management. But on the contrary, in line with the research of Arlini et al. (2014) which shows that the variable of human resource competence has a positive effect on asset management.

The difference in the results of this study is due to other factors depending on other things that are situational in the organization (Otley, 1980). The contingency approach is used to provide information that can be used by organizations for various purposes, but the system designed and used by an organization may not

necessarily be applicable to other organizations because the conditions and environment of each organization are different (Suartana, 2010).

6.4.   Effect of Maintenance on BMD Management Optimization after moderated by BMD User Behavior

This study also shows that the interaction variable between BMD maintenance and BMD user behavior towards optimizing BMD management has a significance level of 0.306 and the regression coefficient value is -0.005. This value indicates that the behavior of BMD users does not moderate the maintenance of BMD towards the optimization of BMD management. Meanwhile, the negative regression coefficient value means that an increase in the interaction between BMD maintenance and BMD user behavior will reduce the optimization of BMD management, if the interaction is significant. However, because the interaction variable is not significant, the behavioral variable of BMD users does not strengthen or weaken the effect of BMD maintenance on the optimization of BMD management.

As for what happens in the relationship or interaction is also predictor moderator (predictor moderator). The behavior of BMD users does not moderate, strengthen or weaken the effect of BMD maintenance on the optimization of BMD management. On the contrary, it also acts as a predictor (independent variable) on the optimization of BMD management with a variable significance value of 0.033 and a coefficient of 0.436.

This study is also not in line with Astini's research (2018) which shows the variable quality of the apparatus that moderates the effect of independent variables on the effectiveness of asset management. However, in line with the research of Arlini et al. (2014) which shows that the variable of human resource competence has a positive effect on asset management. The use of goal setting theory in this study explains that individual attitude is one of the most important elements in achieving the goals of optimizing BMD management because it can affect individual success and performance which contains elements of loyalty, involvement in the organization, and the relationship between individuals and organizations effectively (Luthans, 2010). 2010). Individuals who have a strong commitment tend to work hard to develop their work in order to produce the best. The stronger the commitment, the stronger a person's tendency to be directed to actions according to standards (Imronuddin, 2003).

The difference in the results of this study is due to other factors depending on other things that are situational in the organization (Otley, 1980). The contingency approach is used to provide information that can be used by organizations for various purposes, but the system designed and used by an organization may not necessarily be applicable to other organizations because the conditions and environment of each organization are different (Suartana, 2010).

VII.   CONCLUSION

1.   There is a relationship between regional property(BMD) planning and optimization of regional property (BMD) management. BMD planning has a positive effect on the optimization of BMD management. The positive influence of BMD planning on the optimization of BMD management shows that the better the BMD planning, the more optimal the BMD management will be in the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government.

2.   There is a relationship between the regional property (BMD) maintenance and optimization of regional property (BMD) management. BMD maintenance has a positive effect on the optimization of BMD management. The positive effect of BMD maintenance on the optimization of BMD management shows that the better the BMD maintenance, the more optimal the BMD management will be in the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government

3.   The behavior of users of regional property (BMD) does not moderate regional property planning (BMD) towards optimizing the management of regional property (BMD). The behavior of users of regional property (BMD) actually has a positive effect on optimizing the management of regional property (BMD). The positive influence of the behavior of users of regional property (BMD) on the optimization of BMD management shows that the better the behavior of users of regional property (BMD), the more optimal the management of BMD in the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government.

4.   The behavior of users of regional property (BMD) does not moderate the maintenance of regional property (BMD) towards optimizing the management of regional property (BMD). The behavior of users of regional property (BMD) actually has a positive effect on optimizing the management of regional property (BMD). The positive influence of the behavior of users of regional property (BMD) on the optimization of BMD management shows that the better the behavior of users of regional property (BMD), the more optimal the management of regional property (BMD) in the General Bureau of the Regional Secretariat of the West Sulawesi Provincial Government.

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