

Analysis of Determining Factors in Improving the Performance of Management of Fixed Assets in Land and Buildings South Minahasa Regency Government

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ABSTRACT

Regional asset management is currently one of the efforts to increase the financial capacity and even development of a region, this is done in an effort to erase the old paradigm to a new paradigm where regional governments are no longer dependent on the central government. For this reason, development and management of regional assets is an essential factor in efforts to advance a region. For this reason, this research focuses on what factors determine efforts to improve the performance of land and building asset management in South Minahasa district. By looking at what supporting factors are missing or lacking so that they can be corrected at a later date. by taking place at the provincial financial and asset management body of South Minahasa Regency. In this research, the ordinary least square calculation method is used, where land and building asset management performance is the dependent variable and three independent variables are used, namely leadership style, facilities and learning and development opportunities. By using primary data collection methods or by using questionnaires distributed to property managers. Where based on the calculations carried out, the results were obtained that leadership style, facilities, as well as learning and development opportunities had a positive and significant influence, while the calculations independently using t-count showed positive and significant results for leadership style and facilities , while for learning opportunities and developing does not have a significant effect.

KEYWORDS: Management performance, leadership style, facilities, learning opportunities

INTRODUCTION

Background

Good governance is an important thing to achieve and preserve by the entire world community. The Indonesian nation as part of the world community has an obligation to continuously participate in realizing good governance. Good governance is characterized by the presence of three elements, namely transparency, participation and accountability. (1) Transparency is built on the basis of freedom to obtain information. (2) Participation is involving community involvement in decision making either directly or indirectly through representative institutions that can channel community aspirations. Meanwhile (3) accountability is responsibility to the public for every activity carried out. We need to realize the importance of presenting government financial reports as part of accountability and transparency.

To realize good governance, a fundamental change in the government paradigm is needed from the old centralized system. This paradigm change demands a system that is able to reduce or even eliminate regional government dependence on the central government, and can empower regions to be able to compete regionally, nationally and internationally.

SeiriWith reform in the field of state finance, changes need to be made in various fields to support reform in the field of state finance to run well. One of the significant changes is changes in the field of government accounting because through the accounting process financial information is produced that is available to various parties to use according to their respective purposes. This information will be a tool for accountability to parties who need it.

Assets are an important resource for local government accounting systems. By managing regional assets correctly and adequately, regional governments will obtain sources of funds to finance development in the region. Regional asset management, regional governments must pay attention to several stages starting from needs planning and budgeting, procurement, receipt, storage and distribution, use, administration, utilization, security and maintenance, assessment, deletion, transfer, guidance, supervision and control, financing and claims compensation. All stages of these activities are important aspects of regional asset management. Where each Regional Work Unit has its own property administrator who has quite essential duties in terms of regional asset management. By planning asset needs, the regional government will obtain an overview and guidelines regarding asset needs for the regional government.

One of the main problems with regional asset management is disorder in asset data management. This makes it difficult for local governments to know exactly what assets they control/manage, so that assets managed by local governments tend not to be used optimally, and on the other hand, local governments will experience difficulties in developing the use of assets in the future. Non-optimal asset management means not obtaining a beneficial value that is balanced with the intrinsic value and potential contained in the asset itself. (Siregar, 2004:561).

This is also experienced by the South Minahasa Regency Government in managing its assets. As an illustration, the total value of each fixed asset recorded in the South Minahasa Regency Government Balance Sheet as of 31 December 2021 and 31 December 2022 is as shown in table 1 below:

Table 1. Value of Fixed Assets of South Minahasa Regency Government

No	Asset Type	Asset Value (Rp)	
		2021	2022
1.	Land	278,859,998,898.93	279.400.532.819.93

2.	Building	513,988,332,811.71	598,619,438,656.29
3.	Equipment and Machinery	326,043,496,320.43	347,808,654,870.43
4.	Roads, Irrigation and Networks	1,121,185,866,259.24	1,162,777,134,779.94
5.	Other fixed assets	48,883,918,258.43	43,018,913,285.02
6.	Construction in progress	48,883,918,258.43	5,669,304,173.43
Total		2,332,643,400,941.75	2,437,293,978,585.04

Source: BKAD Kab. South Minahasa, Processed, 2023

Judging from the percentage of these two types of assets, the South Minahasa Regency Government is expected to be able to realize its vision and mission through good and sustainable asset management. However, in the process a phenomenon occurred in the management of these two types of assets in the South Minahasa Regency Government, namely; first, the presentation of land and building asset data is partly not supported by complete and accurate physical information, especially for old assets such as land/building area, location/address, year of procurement, use, origin, price; secondly, around 45% of land and building assets are not supported by ownership documents (certificates) and all Road-Owned Areas (Land Damija) do not yet have certificates; third, there are still some land and building assets that are not utilized optimally.

This phenomenon is inseparable from the non-optimality of goods administrators in each regional apparatus carrying out their duties and functions. The existence of indifference, no sense of ownership, not taking full responsibility, even to the point of boredom in carrying out management of land and building fixed assets, this is one of the obstacles in efforts to manage and utilize regionally owned land and building assets. For this reason, there needs to be more effort in terms of asset management in the region.

In relation to the mandate of the Law and the demands of Good Government and Good Governance, strategic steps are needed to find solutions to the problems mentioned above by conducting studies on the performance of the determining factors that play a role in strategies to improve the performance of land and building asset management, so that the choice of decision-making alternatives can be made appropriately.

Research purposes

Based on the background above, this research aims to:

1. To analyze the influence of leadership style, facilities and learning opportunities on the performance of land and building fixed asset management in South Minahasa Regency.
2. To analyze the influence of leadership style on the performance of land and building fixed asset management in South Minahasa Regency.
3. To analyze the influence of facilities on the performance of land and building fixed asset management in South Minahasa Regency.
4. To analyze the influence of learning and development opportunities on the performance of land and building fixed asset management in South Minahasa Regency.

LITERATURE REVIEW

Human Resource Management

Human resources are an important asset and act as the main driving factor in the implementation of all agency activities, so they must be managed well through Human Resources Management (HRM). According to human resource management experts, it is as follows: According to Handoko (2014), human resource management is the attraction, selection, development, maintenance and use of human resources to achieve both individual and organizational goals. According to Hasibuan (2017) Human Resource Management is the science and art of managing the relationships and roles of the workforce so that they are active and efficient in helping to realize the goals of the company, employees and society. According to Mangkunegara (2013) Human Resource Management is the management and utilization of the resources available to individuals. This management and utilization is developed optimally in the world of work to achieve organizational goals and individual employee development. Based on several opinions from the experts above, it can be concluded that human resource management is managing human resources in a company effectively and efficiently in order to help realize the company's goals.

Style Leadership

Leadership is a person's ability to influence changes in other people's behavior, both directly and indirectly, which is inherent in the person who leads, which can be seen from various factors, both internal and external factors (Herlambang, 2014). Every leader must have leadership skills, including having cultural flexibility, communication skills, being creative and having the motivation to learn and having great curiosity about knowledge and skills according to. Leadership is the essence of management, this means that managers will be able to achieve targets if they can lead and the ability to lead is the door to personal and organizational effectiveness. Fahmi (2014) states that a leader is an individual who is able to influence other people's behavior without having to rely on violence, a leader is an individual who is accepted by other people as a leader. Leadership can occur anywhere, as long as someone shows the ability to influence the behavior of others towards achieving a certain expected goal.

Leadership style according to Nawawi (2003) is the behavior or method chosen and used by a leader to influence the thoughts, feelings, attitudes and behavior of organizational members or subordinates. According to Tjiptono (2006) leadership style is a way that leaders use to interact with their subordinates. Leadership styles are the ways people lead. One's own unique traits, habits, temperament, character and personality. As a style applied by a leader in certain situations, in order to achieve the goals that have been set (Mangkuprawira, 2004).

Facility

According to Tjiptono (2014) "Facilities are physical resources that must exist before something is offered to consumers." Facilities are something important in a service business, therefore existing facilities, namely the condition of the facility, interior and exterior design and cleanliness must be considered, especially those that are closely related to what consumers feel directly. Facilities are anything that is physical equipment and is provided by the service seller to support consumer comfort (Kotler, 2016). Meanwhile, according to Daradjat (2014), "Facilities are anything that can facilitate efforts and expedite work in order to achieve a goal.

Learning Opportunities

Learning and development opportunities are important aspects of the work environment that can have a significant positive impact, both for employees and for the company. The main role of learning and development opportunities in the office, including; Increasing Employee Competence, Encouraging Creativity and Innovation, Increasing Employee Satisfaction and Engagement, Reducing Employee Turnover, Increasing Performance and Productivity, Supporting Career Development, Facing Change and Challenges and Creating a Learning Culture.

The opportunity to learn and develop in the office is an important investment for companies and employees. This not only enhances individual skills and competencies, but can also help organizations to achieve their goals and stay relevant in an ever-changing business environment. Therefore, successful companies often prioritize human capital development as an integral part of their strategy.

Asset

Assets are economic resources 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 society, and can be measured in units of money, including non-financial resources necessary for the provision of services to the general public and resources maintained for historical and cultural reasons. Fixed assets are tangible assets that have a useful life of more than 12 (twelve) months for use in government activities or for use by the general public, consisting of: land, buildings, buildings and structures, roads, irrigation and networks, other fixed assets, and construction in progress.

Previous research

Waani, Trang and Pondaag (2023), research title; analysis of direct compensation, indirect compensation and work environment and their influence on employee performance at PT. Tropica Cocoprime Lelema. Research methods: multiple regression analysis. The research results show that (1) direct compensation has a significant effect on employee performance at PT. Tropica Cocoprime Lelema, (2) indirect compensation has a significant effect on employee performance at PT. Tropica Cocoprime Lelema, (3) the work environment has a significant effect on employee performance at PT. Tropica Cocoprime Lelema and (4) direct compensation.

Keman and Tumbuan, Willem JF Alfa Tumbuan (2016), research title: the influence of the reward system and work stress on employee performance at PT. PLN (Persero) Suluttenggo Region, using a cause and effect analysis tool and the results of this research revealed that the reward system has a significant positive impact on employee performance and work stress has a significant negative impact on employee performance.

Adnan (2023), with research title; Stimulus of organizational citizenship behavior and performance: the moderating role of organizational strategy awareness, using the structural equation model research method. The resultant OCB is found to be transforming into organizational performance. The awareness of organizational strategy is, interestingly, found to moderate these relationships. These findings have advanced the theory and policy related to OCB and its conversion to organizational performance. The study, in particular, highlights how the organizational strategy has a significant factor in transforming various stimuli of OCB into successful organizational performance.

Godbless and Obaro, 2023, research title; Evolving human resources management practices and employee performance of selected pharmaceutical companies in Nigeria, and using the Multiple regression analysis method. Test of hypothesis involving multiple regression analysis was conducted and results demonstrated innovative human resource management's proxies of skill-based training; selective hiring, alternative work arrangements, performance appraisal, fair compensation and autonomy work arrangements, correlate significantly with the performance of employees in the pharmaceutical companies.

Abdulrahman, at al, (2022), research title: Factors influencing employee productivity – a Saudi manager perspective, with qualitative research methods. The findings demonstrate that the employee factors relate to the employee's perceived personal gain of being productive and their sense of ethical responsibility to do so. Also, the managerial factors encompass aspects that are in the manager's control and relate to the manager's attitude towards and familiarity with their employees, responsible behavior, communication of company goals and strategies, time spent on personal evaluations of employees, and attention for employee recognition.

Flora, at al (2022), research title; Social engagement, gender diversity and employee performance of Tanzania textile industry, using descriptive research methods. The findings revealed that social engagement had a significant positive influence on employees' adaptive, contextual and task performance, while gender diversity partially mediated the influence of social engagement on contextual and task performance. Among others, the article recommends that managers should encourage employees to show concern and care for one another's opinions and well being and respect for individual values. The promotion of gender diversity among engaged employees can also potentially boost performance.

Vannarith (2022), research title; Effect of transformational leadership on job satisfaction, innovative behavior, and work performance: a conceptual review, using the Path analysis research method. The results show that transformational leadership, as the primary variable, affects job satisfaction, innovative behavior, and work performance, the dependent variable. By influencing job satisfaction and innovative behavior, transformational leaders can influence work performance. The results also reveal that transformational leadership, job satisfaction, and innovative behavior independently impact work performance.

Research Model and Hypothesis

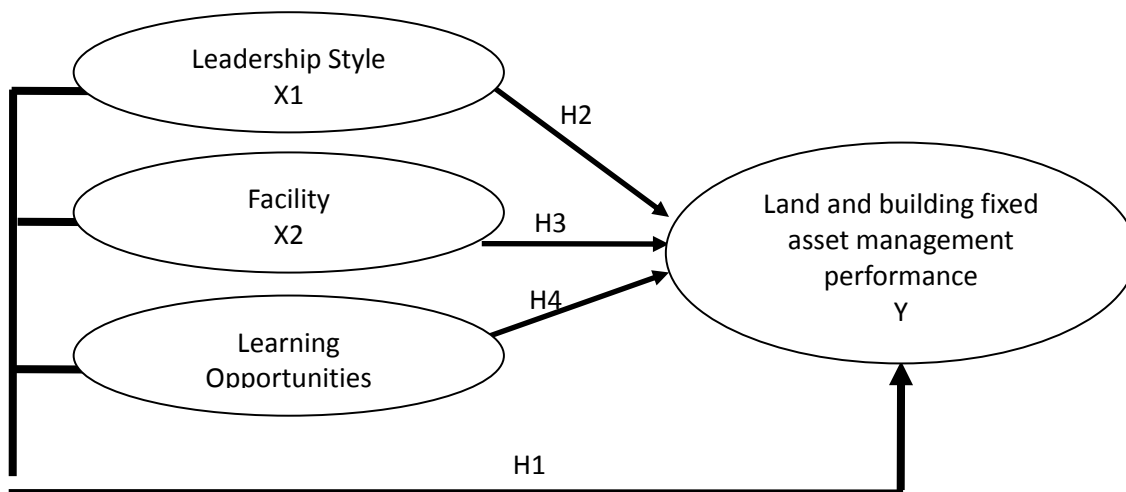


Figure 1. Research Model

Source: 2023 data processing

Hypothesis

The hypothesis tested in the t statistical test is as follows:

H1: It is suspected that leadership style, facilities and learning opportunities simultaneously influence asset management performance.

H2: It is suspected that leadership style partially influences asset management performance

H3: It is suspected that facilities partially influence asset management performance

H4: It is suspected that learning opportunities partially influence asset management performance

RESEARCH METHODS

Data Types and Sources

Data is information needed in research or in other words as information regarding the variables to be studied. To obtain data or information that is related to this research, primary data is used.

Based on the source, data is divided into primary data and secondary data. Primary data was obtained directly from original sources through interviews without intermediaries or questionnaires administered to relevant sources. Secondary data is data that has been collected by data collection institutions and published to the data user community. The data used in this research is primary data, namely questionnaires distributed to goods handlers in South Minahasa district.

Population and Research Sample

The research population is the total number of analysis units whose characteristics will be estimated. The population in this research is goods managers in South Minahasa district

Sampling was carried out using non-probability sampling, where each member of the population does not have the same chance of being a member of the sample. This sampling technique was carried out using accidental sampling, namely sampling based on spontaneity factors. In this case, whoever handles the goods that is met, that person will be used as a sample (respondent).

The 50 respondents to this study refer to the concept of the central limit theorem which states that a large sample ($n \geq 30$) will be distributed normally and considers that the test sample average is at least 30 people. (Setiadi in Taufik, 2004)

Research variable

Variables are research subjects or what is the point of attention of a study (Suharsimi Arikuto, 1998:33). The variables in this research are as follows:

1. Land and building fixed asset management performance in the South Minahasa Regency Government
2. Leadership Style
3. Facilities and Equipment
4. Opportunities to learn and develop

RESEARCH RESULTS AND DISCUSSION

Research result

From the results of research on analysis of the determining factors in improving the management performance of land and building fixed assets in the South Minahasa district government, they are as follows

Classic Assumption Testing,

Multicorrelation

Table 2. Multicorrelation

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	leadership style	,994	1,007
	Facility	,978	1,022
	learning opportunities	,979	1,021

a. Dependent Variable: asset management performance

Source: Data Processing 2023

Judging from table 2 Coefficients, the VIF value in the output shows the existence of multicollinearity.

If VIF < 10.00 then there are no symptoms of multicollation

If VIF > 10.00 then symptoms of Multicollation occur

With result :

Tolerance Value: X1 Leadership style = 0.994

: X2 Facilities = 0.978

: X3 Learning opportunities = 0.979

VIF value: X1 Leadership style = 1.007

: X2 Facilities = 1.022

: X3 Learning opportunities = 1,021

Heterocholedacity Test Diagram

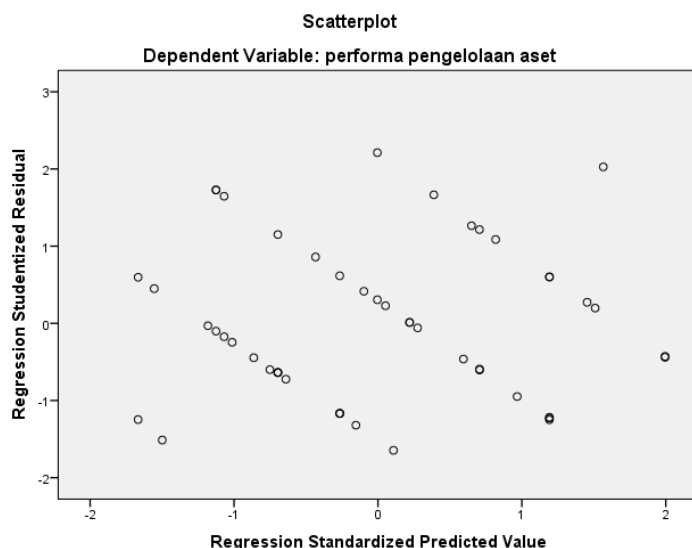


Figure 2. Heteroscedasticity Test Curve of Research Model Results

Source: Data Processing 2023

From the diagram above, it can be seen that the residual distribution is irregular. This can be seen in the radiated plot and does not form a particular pattern. With these results, the conclusion usually drawn is that there are no symptoms of homoscedasticity or that the regression equation meets the assumption of heteroscedasticity.

Direct influence of the Independent Variables leadership style, facilities and learning and development opportunities on the Endogenous dependent variable management performance

Table 3 R-Square

Model Summary b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate	Change Statistics		
						R Square Change	F	Change
1	,784a	,615	,590		,18983	,615		24,462

Source: Data Processing 2023

In looking at the influence of the Exogenous Independent Variable, leadership style, facilities and learning opportunities combined on the Endogenous Dependent Variable, land and building fixed asset management performance can be seen in Table 3 Model Summary above, at the R square value. The amount of R square (R²) in the table above is 0.615. This figure has the meaning of the magnitude of the influence of the exogenous independent variables of leadership style, facilities and learning opportunities on the endogenous dependent variable of land and building fixed asset management performance combined. In calculating the Coefficient of Determination (KD) it can be determined using the formula:

$$KD = R^2 \times 100\% \quad KD = 0.615 \times 100\% \quad KD = 61.5 \%$$

Seeing the Feasibility of the Regression Model

To find out whether the regression model that has been created is correct is to use testing in two ways, namely first using the F value in the ANOVA output table, and second by using the probability value of the Sig value in table 4 of the ANOVA output.

Table 4 Regression Model Feasibility Table

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2,645	3	,882	24,462	,000b
	Residual	1,658	46	,036		
	Total	4,302	49			

a. Dependent Variable: asset management performance

b. Predictors: (Constant), learning opportunities, leadership style, facilities

Source: Data Processing 2023

Calculate the F table value with the provisions of the Significance level value of 0.05 and the Degree of Freedom value with the provisions of Numerator / Vector 1: Number of Variables - 1 or 4 - 1 = 3, and Dumerator / Vector 2: number of cases - number of variables or 50 - 4 = 46. With the above conditions, the F table number is 2.81.

With decision making criteria as a result of hypothesis testing

If F count > F table, then H0 is rejected, H1 is accepted.

If F count < F table, then H0 is accepted and H1 is rejected.

The results of the hypothesis test are:

The results of calculations using SPSS showed that the calculated F number was 24.462 > F table of 2.81. Thus H0 is rejected, and H1 is accepted. This means that there is a linear relationship between the Exogenous Independent Variable of leadership style, facilities and opportunities to learn and develop and the Endogenous Dependent Variable of land and building fixed asset management performance. With a Sig value of 0.000, the conclusion is that the regression model above is feasible and correct.

The influence of the Exogenous Independent Variable on leadership style and the Endogenous Dependent Variable on land and building asset management performance

To see whether there is a linear influence of the Exogenous Independent Variable on leadership style on the Endogenous Dependent Variable on land and building fixed asset management performance. It can be seen in the Coefficients (a) table which determines the significance level of 0.05 and the Degree of Freedom $DF = n - (K+1)$ or $DF = 50 - (3+1) = 46$. From these provisions, the t table is 1.678. (for two-way test) In the SPSS calculations listed in the Coefficients table above where the t table is to show that there is a linear influence between the Exogenous Independent Variable leadership style on the Endogenous Dependent Variable land and building fixed asset management performance is 6.180

Hypothesis:

H0: There is no linear influence between the Exogenous Independent Variable leadership style on the Endogenous Dependent Variable land and building asset management performance.

H1: There is a linear influence between the Exogenous Independent Variable leadership style on the Endogenous Dependent Variable land and building fixed asset management performance...

Hypothesis testing t criteria are as follows:

If $t_{count} > t_{table}$, then H_0 is rejected, and H_1 is accepted

If $t_{count} < t_{table}$, then H_0 is accepted, and H_1 is rejected

Where to see whether the influence is significant or not, the criteria are as follows:

If significant < 0.05 then the effect is significant

If significant > 0.05 then there is no significant effect

Table 5.3 Beta Test

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,289	,433		2,976	,005
	leadership style	,338	,055	,567	6,180	,000
	facility	,300	,048	,582	6,286	,000
	learning opportunities	,039	,072	,050	,541	,591

Source: Data Processing 2023

The influence of exogenous independent variables on facilities and management performance of land and building fixed assets

To see whether there is a linear influence of the exogenous independent variable of facilities on the endogenous dependent variable on land and building fixed asset management performance. It can be seen in the Coefficients (a) table which determines the significance level of 0.05 and the Degree of Freedom $DF = n - (K+1)$ or $DF = 50 - (3+1) = 46$. From these provisions, the t table is 1.678. (for two-way test) In the SPSS calculations listed in the Coefficients table above where the t table is to show that there is a linear influence between the Exogenous Independent Variable of facilities on the Endogenous Dependent Variable, land and building fixed asset management performance is 6.286

Hypothesis:

H_0 : There is no linear influence between the Exogenous Independent Variable of facilities on the Endogenous Dependent Variable of land and building fixed asset management performance.

H_1 : There is a linear influence between the Exogenous Independent Variable of facilities on the Endogenous Dependent Variable of land and building fixed asset management performance.

Hypothesis testing t criteria are as follows:

If $t_{count} > t_{table}$, then H_0 is rejected, and H_1 is accepted

If $t_{count} < t_{table}$, then H_0 is accepted, and H_1 is rejected

Where to see whether the influence is significant or not, the criteria are as follows:

If significant < 0.05 then the effect is significant

If significant > 0.05 then there is no significant effect

The influence of exogenous independent variables on learning and development opportunities and land and building fixed asset management performance.

To see whether there is a linear influence of the Exogenous Independent Variable of learning and development opportunities on the Endogenous Dependent Variable of land and building fixed asset management performance. It can be seen in the Coefficients (a) table which determines the significance level of 0.05 and the Degree of Freedom $DF = n - (K+1)$ or $DF = 50 - (3+1) = 46$. From these provisions, the t table is 1.678. (for a two-way test) In the SPSS calculations shown in the Coefficients table above where the t table is to show that there is a linear influence between the Exogenous Independent Variable, learning and development opportunities on the Endogenous Dependent Variable, land and building fixed asset management performance is 0.541

Hypothesis:

H0: There is no linear influence between the Exogenous Independent Variable of learning and development opportunities on the Endogenous Dependent Variable of land and building fixed asset management performance.

H1: There is a linear influence between the Exogenous Independent Variable of learning and development opportunities on the Endogenous Dependent Variable of land and building fixed asset management performance...

Hypothesis testing t criteria are as follows:

If t count > t table, then H0 is rejected, and H1 is accepted

If t count < t table, then H0 is accepted, and H1 is rejected

Where to see whether the influence is significant or not, the criteria are as follows:

If significant < 0.05 then the effect is significant

If significant > 0.05 then there is no significant effect

Discussion

Based on the results of calculations carried out regarding leadership style, facilities and conditions opportunities to learn and develop on the performance of land and building fixed asset management in South Minahasa district. The results showed that leadership style and facilities had a positive and significant influence on land and building fixed asset management performance in South Minahasa district, while learning and development opportunities were lacking. significant results. As explained as follows:

1. The results of calculations using SPSS show the calculated t number is $6.180 > t$ table of 1.678. Thus the decision is that H0 is rejected and H1 is accepted. This means that there is a linear influence between the Exogenous Independent Variable leadership style on the Endogenous Dependent Variable land and building fixed asset management performance. So the Exogenous Independent Variable leadership style influences the Endogenous Dependent Variable land and building fixed asset management performance. The magnitude of the influence of the Exogenous Independent Variable of leadership style on the Endogenous Dependent Variable of land and building fixed asset management performance is known from the Beta Coefficient value (in the Standardized Coefficients Beta column) which is 0.567. Significant because the significance value/probability of the results listed in the Sig column is $0.00 < 0.05$.

2. The results of calculations using SPSS show that the calculated t number is $6.1286 > t$ table of 1.678. Thus the decision is that H_0 is rejected and H_1 is accepted. This means that there is a linear influence between the Exogenous Independent Variable of facilities on the Endogenous Dependent Variable of land and building fixed asset management performance. So the Exogenous Independent Variable of facilities influences the Endogenous Dependent Variable of land and building fixed asset management performance. The magnitude of the influence of the Exogenous Independent Variable of Facilities on the Endogenous Dependent Variable of fixed asset management performance is known from the Beta Coefficient value (in the Standardized Coefficients Beta column) which is 0.582. Significant because the significance value/probability of the results listed in the Sig column is $0.00 < 0.05$. Adequate facilities will also have a good effect on the performance of managers of regional goods or assets in the form of land and buildings. Of course, by being supported by adequate facilities, the performance of regional asset managers can also be improved, because it is possible that the property managers appointed to carry out land and building fixed asset management do not have their own facilities, so there needs to be support for facilities by regional officials to be able to support and even improve performance of goods handlers. The existence of facilities such as vehicles to support mobility or computers/laptops to support filing or reporting assets cannot be denied as an essential factor in regional asset management.

3. The results of calculations using SPSS show that the calculated t number is $0.541 < t$ table of 1.678. Thus the decision is that H_0 is accepted and H_1 is rejected. This means that there is no linear influence between the Exogenous Independent Variable of learning and development opportunities on the Endogenous Dependent Variable of land and building fixed asset management performance. So the Exogenous Independent Variable, opportunities to learn and develop, has no effect on the Endogenous Dependent Variable, land and building fixed asset management performance. The magnitude of the influence of the Exogenous Independent Variable of learning and development opportunities on the Endogenous Dependent Variable of land and building fixed asset management performance in South Minahasa district is known from the Beta Coefficient value (in the Standardized Coefficients Beta column) which is 0.050, which is not significant because the significance value/probability of the results stated in the column Sig $0.591 > 0.05$. Meanwhile, learning and development opportunities for most property managers or regional asset administrators are felt to have little influence on their performance. This cannot be separated from the existence of regional property or asset management which is not the main task of state civil servants in each work unit, and is more of an additional task so that it does not have a significant influence on the career development of property administrators, so many of the property administrators do not feel the need or get the opportunity to learn and develop in carrying out their duties as goods handlers.

4. Meanwhile, the combined influence is explained as follows. The magnitude of the combined influence of the Exogenous Independent Variables leadership, facilities and learning opportunities on the Endogenous Dependent Variable performance of land and building fixed asset management combined is 61.5%... And influences outside the model can be seen. calculate with:

$$e = 1 - R^2 \quad e = 1 - 0.615 \quad e = 0.385 \times 100\% \quad e = 38.5 \%$$

Which means 38.5% means the magnitude of other influencing factors outside the model being studied. This means that the magnitude of the combined influence of the exogenous independent variables leadership, facilities and learning opportunities on the Endogenous Dependent variable performance of land and building fixed asset management is 61.5%, while the influence of 38.5% is caused by variables outside the model being studied. This gives an indication that the managers of goods or assets in each regional work

unit feel that the leadership style of their superiors has a positive influence on their performance. This indicates that the leaders in each regional work unit need to provide an example of management leadership. goods in order to improve their performance even better. If the administrators of regional goods or assets receive leaders with a good leadership style, it is certain that this will also have a positive impact on the performance of the property administrators. Taken together, the three independent variables studied have a positive and significant influence on the performance of land and building asset management in South Minahasa district. Based on these results, it can be an illustration of how to improve the performance of land and building fixed asset management despite the presence of property managers. is still considered an additional task, but its role in regional government is one of the essential factors in running government. You can imagine that if asset management is not given serious attention, regional assets that are owned or built using a large government budget will not have accountable and reliable reports so that their management and utilization will not be optimal. Of course, this will result in significant losses to the state or region. For this reason, serious attention is needed in implementing management of regional assets, especially land and buildings. Of course, the spearhead in terms of regional asset management are the property managers, as well as the asset sector that handles them.

Directly, asset management is an important key in managing company resources efficiently and effectively. How leadership style and facilities as well as learning and development opportunities influence asset management performance are key considerations in achieving sustainable goals.

CLOSING

Conclusion

Based on calculations carried out on the factors determining the performance of land and building fixed asset management in South Minahasa district, it can be concluded that. Leadership style and facilities have a positive and significant influence on management performance. Meanwhile, opportunities to learn and develop do not have a significant influence, so the leadership style and facilities for property managers or administrators need to receive serious attention in an effort to maximize land and building fixed asset management in South Minahasa district. This is in an effort to advance regional asset management which leads to maximizing regional performance, especially South Minahasa Regency in its efforts to become an independent district.

A good leadership style will also have a good impact on implementers or subordinates who perform in their respective fields or positions. By getting good and structured direction from the leader, clear performance will also be visible and implemented, if the direction is received. if it is not good or unclear, it will also have an impact on the performance that occurs or in this case the performance of regional asset management, so the duties and roles and leadership also have a significant role in implementing a better asset management system.

Facilities also play a big role in good asset management. If goods managers are supported by adequate facilities, this will also affect their performance in carrying out their duties, such as vehicles or electronic facilities that can support their performance, of course by having With these qualified facilities, it is hoped that the performance of goods management will also be better, for example in terms of reporting assets or checking assets in the field. Therefore, the role of facilities is also one of the measures in supporting performance.

Opportunities to learn and develop do not have a significant impact, because there are still many assumptions or perceptions among civil servants who serve as property managers that the positions they hold have little influence on improving their careers in the future, so that many property managers are not too focused on carrying out their duties. position, so that opportunities to learn and develop do not have a significant impact on asset management performance.

Suggestion

Based on the research results, the author tries to provide suggestions:

1. Leadership style that is flexible and can adapt to needs and opportunities in maximizing existing employees or ASN
2. Providing adequate facilities in an effort to maximize employee performance in managing regional property
3. More open and varied learning opportunities for employees or ASN who are property managers so that their interest and desire to be in a regional goods or asset management unit is more competitive
4. Providing understanding to property managers about the importance of the role of property managers in improving the management of land and building fixed assets.
5. There is a need to increase the implementation of socialization and technical guidance regarding land and building fixed asset management
6. It is important to give appreciation to asset managers so that they can maximize performance

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