THE INFLUENCE OF ASSET MANAGENT ON OPTIMIZING THE UTILIZATION OF FIXED ASSETS WITH THE QUALITY OF HUMAN RESOURCES AS A MODERATING VARIABEL POLITEKNIK STATE BENGKALIS

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ABSTRACT

Asset management is a very important thing in managing assets to ensure that the assets are used properly. This study aims to determine how the influence of inventory, legal audit, supervision and control of assets on the optimization of fixed asset utilization moderated by the variable of human resource quality. Using quantitative methods. Data collection through questionnaires. The technique for determining the number of samples is Saturated Sampling, all employees involved in the field of fixed asset management with a total of 51 people. Data processing techniques use SmartPLS software. The results of the study indicate that asset inventory has a negative effect on the optimization of fixed assets, legal audits and supervision and control of assets have a positive and significant effect on the optimization of fixed assets, the quality of human resources is not able to moderate the relationship between asset inventory, legal audit and optimization of fixed asset utilization, human resources are able to moderate the relationship between supervision and control of assets on the optimization of fixed asset utilization at Politeknik State Bengkalis.

Keywords: Optimizing Asset Utilization, Asset Inventory, Legal Audit, Asset Monitoring and Control and Human Resource Quality