

# Internal Control and Effectiveness of Government Asset Management: An Accounting Science Perspective

Yuniati<sup>1\*</sup>, Wandy Zulkarnaen<sup>1</sup>, Winwin Yadiati<sup>2</sup>, Yuhanis Ladewi<sup>3</sup>

<sup>1</sup>Faculty of Economics and Business, Universitas Muhammadiyah Bandung, Bandung, Indonesia

<sup>2</sup>Universitas Padjadjaran, Bandung, Indonesia

<sup>3</sup>Universitas Muhammadiyah Palembang, Palembang, Indonesia

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## ABSTRACT

**Purpose** – This study synthesizes evidence on the role of internal control in government asset management, identifies supporting factors, and develops a research agenda from an accounting perspective, particularly regarding public accountability and asset-management effectiveness.

**Design/methodology/approach** – A systematic literature review was conducted using PRISMA 2020 reporting principles. The search primarily used Google Scholar for publications from 2016–2026. From 70 records identified for screening, 29 eligible empirical or peer-reviewed studies were included in the synthesis. The analysis employed thematic synthesis, outcome classification, and methodological appraisal.

**Findings** – The findings indicate that internal control is associated with accounting-information reliability, asset administration, safeguarding, compliance, and accountability. Human-resource competence, information technology, leadership, organizational commitment, and governance serve as supporting factors. However, evidence regarding asset utilization, maintenance efficiency, productivity, and public-service contributions remains limited. Accounting-information quality is identified as a potential connecting mechanism requiring further empirical testing.

**Originality/value** – This study contributes to government accounting literature by classifying asset-management effectiveness into distinct outcome domains and identifying gaps in existing research. It proposes future research directions, including longitudinal testing of accounting-information quality as a mediating pathway and the development of multidimensional measures of government asset-management effectiveness.

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\*Corresponding Author at:

Department of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Bandung, Bandung, Indonesia

E-mail address: [yuniati@umbandung.ac.id](mailto:yuniati@umbandung.ac.id) (Yuniati)

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## **1. Introduction**

What Government assets is source Power the public who have role strategic in support organization governance and provision service to community. The assets covers land, buildings and structures, vehicles, equipment, infrastructure, and various form asset others obtained and used government for carry out duties and functions organization. Therefore that, management asset government No only related with recording administrative, but covers overall cycle assets, starting from planning needs, procurement, use, utilization, maintenance, security, assessment, reporting, until with deletion. Effectiveness management at each stages the determine to what extent assets government can used optimally for support achievement objective organization and services public.

Management effective assets required for ensure that source Power government used in a way efficient, maintained in a way adequate, protected from various risk, and can accountable. In practice, management asset government Still face various problems, including inaccurate asset data, weak inventory, ambiguity document ownership, assets that have not been utilized optimally, weakly supervision, as well as not yet optimally utilization technology information. Problems the show that effectiveness management asset No solely determined by the existence of procedure administrative, but also related with quality information, capacity source Power human, system control, technology information and commitment organization.

Problem the own more consequences wide in context accountability government Because asset government is part from source power that must be accountable through system accounting and reporting finance government. Inaccuracy of asset data, weaknesses administration, and non-conformity information between function manager assets and functions accountancy can influence reliability the information presented in report finance. Wicaksana (2021) shows that mismatch evaluation asset still between function management assets and functions accountancy Still can happened and related with weakness monitoring procedures. Findings the show that internal control in management asset own dimensions important accounting Because quality management assets in the end related with quality information assets used in reporting finance government.

In perspective knowledge accounting, in particular accountancy sector public, management asset government no can separated from quality information accounting and mechanisms accountability on source Power public. Government assets No only is source power that must be managed in a way physical, but also a object accounting that requires identification, recognition, measurement, recording, presentation and reporting in a way precise and reliable . With Thus, the effectiveness management asset need understood in a way more area, namely No only based on success organization in inventory and secure assets, but also based on ability organization produce information quality assets, ensuring traceability assets, support taking decisions, and provide adequate basis for accountability public. Perspective the put internal control as one of the mechanism important that connects the management process asset with quality information accounting, compliance, and accountability government.

The relationship between quality information accounting and effectiveness management asset the government also obtained support empirical. Dharma et al. (2023) showed that quality information accountancy own relatedness with effectiveness management asset still government area, whereas commitment leadership, effectiveness control internal, and implementation good governance is factors that play a role in formation quality information the findings. This give perspective important that effectiveness management asset No should understood as outcome administrative only, but as related outcomes with quality information

accounting and mechanisms the underlying control. By Because that, control internal and quality information accountancy need placed in One framework analysis when discuss effectiveness management asset government (Dharma et al., 2023).

Control internal is Wrong One mechanism important for ensure that asset government protected, properly recorded, usedin accordance with goals, and managed based on applicable provisions. Control internal also plays a role in reduce risk error recording, loss, misuse, and mismatch information assets. In context government area, research show that system control internal relate with effectiveness management asset fixed and quality reporting finance. Eka Yuliana et al. (2021), for example, tested influence quality apparatus, regulations, systems information management and systems control internal to effectiveness management asset still government area with commitment leadership as variables moderation. Meanwhile, Fazlurahman et al. (2021) showed the relationship between utilization technology information, system control internal government, administration asset fixed, and quality report finance government area.

In a way theoretically, internal control can understood through the Internal Control—Integrated Framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The COSO framework places internal control as a process that provides belief adequate to achievement objective operations, reporting, and compliance through five components, namely environment control, assessment risk, activity control, information and communication, and activity monitoring (Schandl & Foster, 2019). In the context of Indonesian government, principles control the implemented through System Government Internal Control (SPIP) which is directed among other things for give belief adequate on effectiveness and efficiency achievement objective governance, reliability reporting finance, security state assets, and compliance to regulation legislation.

Development study latest show that problem internal control in management asset government nature persistent and not always can completed only through change regulation. Puspitarini and Fuad (2026), through longitudinal analysis of findings inspection during period 2014–2023, showing that weakness control in management asset public Still recurring, especially related with activity control, register inaccuracy, uncompleted inventory adequate, and integration weak system. Findings the show that internal control is necessary understood as the mechanism that takes place in a way sustainable and in need support leadership, integrated digital systems , and capacity adequate supervision.

In addition to internal control, competence source Power humans and utilization technology information also becomes factor important in support effectiveness management assets and quality information government. Limitations competence can cause error in recording, classification, measurement, and reporting assets, whereas technology information can increase data integration, traceability, and efficiency of administrative processes assets. However, technology No in a way automatic produce effective controlif No accompanied by competence users , adequate procedures , and commitment organization. Therefore that, the relationship between internal control and effectiveness management asset need analyzed with consider factor organization and technology as supportive conditions implementation control. Although various study has discuss internal control, quality information accounting, competence source Power humans, technology information, commitment organization, and good governance in context government, findings study the Still tend fragmented. Some research focus on quality report finance, partly other focus on administration or effectiveness assets, whereas other studies tested competence source Power humans, technology

information, or governance as influencing factors quality information and management assets. Condition the cause connection intercomponent Not yet fully synthesized in something framework that explains How internal control can produce effectiveness management asset through quality information, security, accountability, and utilization assets.

The gap research also looks at the tendency part studies For evaluate effectiveness management asset through indicator administrative, compliance, governance, and reporting. An integrating perspective internal control with quality information accounting, digitalization, capacity organization and governance For explain effectiveness management asset in a way more comprehensive Still need developed. With So, the question is study No Enough only directed at whether internal control related with effectiveness management assets, but need expanded become How mechanism internal control works through quality information, security assets, accountability, capacity organization and technology in produce management asset effective government.

Based on these gaps, this study conducts a systematic literature review (SLR) that separates the outcomes actually examined in prior research and derives the conceptual propositions only after evidence extraction and thematic synthesis. The review therefore distinguishes documented empirical relationships from propositions that require future testing, particularly the possible pathway from internal control to accounting-information quality and subsequently to asset-management outcomes.

On the basis of argumentation said, research This use Systematic Literature Review (SLR) approach with PRISMA 2020 guidelines for identify, evaluate, and synthesize study previously about internal control and effectiveness management asset government. Research This aim to : (1) map development study about internal control and management asset government; (2) identify mechanisms and related factors with effectiveness management assets; (3) synthesize relatedness between internal control, quality information accounting, capacity organization, technology, and governance; and (4) identifying gap research and formulating a future research agenda. Research results expected give contribution for development knowledge accounting, in particular accountancy sector public, through greater understanding integrated about connection between internal control, quality information accounting, accountability, and effectiveness management asset government.

## **2. Literature Review & Hypothesis Development**

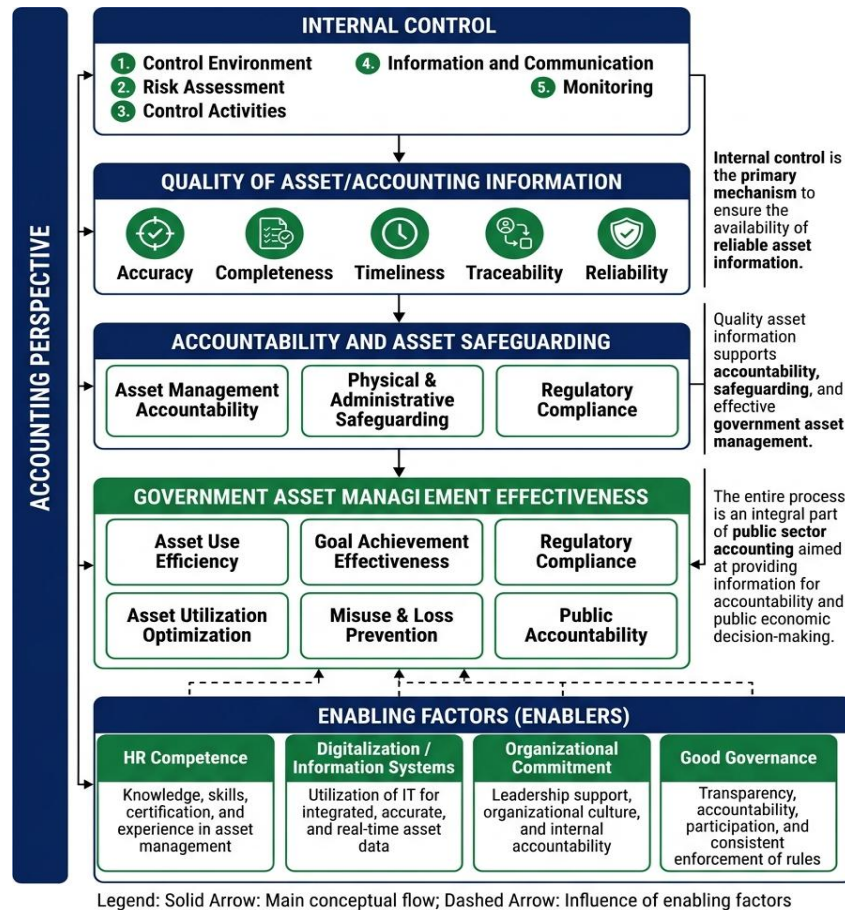
The conceptual starting point of this review is deliberately broad. Government asset-management effectiveness may be reflected in several distinct outcomes, including accounting-information quality, administrative and compliance effectiveness, asset safeguarding, utilization and optimization, and public-service or economic performance. These outcomes are related but are not treated as interchangeable. The framework used in the introduction is therefore not treated as a pre-established empirical model; it is used only to define the review scope. The final conceptual propositions are derived after coding the included studies.

The literature suggests that accounting-information quality may connect internal control processes with some asset-management outcomes because asset records, reconciliation, valuation, and reporting depend on control procedures. However, the included studies do not establish a complete empirical mediation pathway across all three constructs. Accordingly, this review treats accounting-information quality as a plausible connecting mechanism that should be tested in future research, not as an established mediator.

The revised analytical framework therefore distinguishes (1) internal-control mechanisms, (2) accounting-information outcomes, (3) asset-management outcomes, and (4) contextual enablers. The final framework is presented after the thematic synthesis and is explicitly labelled as a research proposition rather than a validated causal model.

With framework said, the relationship conceptual study can depicted as following:

**Figure 1.** Relationship Conceptual



Source: Authors' documented search record and study-level re-audit (2026).

Framework the become base For do synthesis to study previous and identify gap research that is still on going open. Different from an approach that looks at control internal, HR competency, technology information, and good governance as standing variables itself, synthesis This put factors the in something integrated mechanism For explain How control internal can contribute to effectiveness management asset through improvement quality information and accountability assets.

### 3. Methodology

#### 3.1 Research Design

This study uses a systematic literature review (SLR) to identify, appraise, classify, and synthesize research on internal control and government asset management. Reporting follows PRISMA 2020 principles, which require transparent reporting of information sources, search strategies, eligibility criteria, selection processes, and synthesis methods (Page et al., 2021). Because the evidence base is heterogeneous, the review uses thematic synthesis rather than

meta-analysis. The methodological appraisal is used to qualify the interpretation of findings rather than to assign equal evidentiary weight to all studies.

PRISMA 2020 is treated as a reporting guideline rather than as evidence that the search itself is comprehensive. The revised manuscript therefore reports the available search record, the eligibility audit, the study-level reclassification, the outcome taxonomy, and the limitations of the original search documentation. Where the original record did not preserve a field such as the exact search date or database export, the manuscript does not invent a value; instead, the missing information is identified explicitly as a reproducibility limitation.

A thematic synthesis was selected because the included studies differ in research design, setting, variables, outcomes, and analytical techniques. The synthesis proceeded through four linked stages: extraction of study characteristics and findings; first-order coding of reported findings; aggregation of codes into cross-study themes and outcome domains; and development of research gaps and conceptual propositions. Contradictory or non-comparable findings were retained rather than forced into a single causal interpretation.

### **3.2 Questions Study**

This study directed by several question research ( research questions/RQ ) as following :

RQ1: How development study about control internal and effectiveness management asset government in the 2016–2026 period ?

RQ2: How control internal play a role in support effectiveness management asset government based on study previous ?

RQ3: What factors support this ? effectiveness control internal and management asset government ?

RQ4: The gap what research is still ongoing found in study control internal and management asset government and what research agenda can be developed in the future ?

Question study the used as base in determine strategy search literature, criteria inclusion and exclusion, process data extraction, theme grouping, and compilation synthesis results.

### **3.3 Sources Information and Strategy Search Literature**

The original literature search was conducted primarily through Google Scholar because the study sought broad coverage of Indonesian public-sector accounting, government internal control, SPIP, and government asset management. The historical search date was not preserved in the original search record. Accordingly, the manuscript does not assign a retrospective historical search date that cannot be verified. For transparency, the date of the present study-level re-audit and manuscript revision is 16 September 2026; this date is explicitly distinguished from the original literature-search date. The original record retained an initial pool of 70 records but did not preserve the exact result-page count or a database export. These fields are therefore reported as not recorded rather than reconstructed retrospectively. No claim is made that the original Google Scholar pool is identical to a bounded bibliographic database such as Scopus or Web of Science. Google Scholar is consequently treated as the primary historical search source and the principal limitation of the evidence-identification stage.

The eligibility period was 2016–2026. Searches used English and Indonesian terminology representing internal control/SPIP, government/public/fixed-asset management, and outcomes such as effectiveness, optimization, accountability, and accounting-information quality. The Boolean structure used in the original search was retained and clarified below. The search was supplemented by checking the bibliographic information and references of

records already identified during full-text screening; however, a separate citation-search count was not preserved in the original log and is not presented as a quantified additional source.

Keywords used includes :

("internal control" OR "government internal control system" OR SPIP OR "system internal control") AND ("government asset management" OR "public asset management" OR "fixed asset management" OR "management asset government" OR "management asset fixed") AND (effectiveness OR optimization OR accountability OR "quality information")

Keyword combinationthe used For identify research that discusses connection between internal control and management asset government , including research that connects internal control with quality information accounting , accountability , optimization, utilization assets, competencies source Power humans, as well as technology information.

The original search record identified 70 records for screening. After title/abstract screening, full-text eligibility assessment, and the study-level audit described below, four records were removed from the evidence base: Hasibuan (2025) and Ariyani et al. (2026) were private-sector studies; Schandl and Foster (2019) was implementation guidance rather than a journal study; and the two Ahmad-labelled records were treated as duplicate representations of the same publication. The final evidence base therefore comprises 29 eligible studies. The COSO implementation guide remains a background framework source but is not counted as an included empirical study.

The search and selection procedures were revised to make the distinction between search reporting and evidence appraisal explicit. The review team used a two-stage audit: screening of records against the eligibility criteria and a second study-level verification of publication type, sector, duplication, outcome, and relevance to the research questions. Because the original submission did not retain a signed protocol or an independent duplicate-screening log, these are reported as methodological limitations rather than assumed procedures.

### **3.4 Criteria Inclusion and Exclusion**

Eligibility criteria were revised before the final synthesis. Included studies had to: (1) be published during 2016–2026; (2) address internal control/SPIP or a directly related government asset-management/accounting outcome; (3) concern a public-sector, governmental, or clearly public-asset context; (4) be a journal or identifiable peer-reviewed scientific publication with sufficient bibliographic information; (5) provide accessible full text in the material available for review; (6) report identifiable objectives, methods, and findings; and (7) inform at least one research question. Conceptual or implementation-guidance publications were not counted as empirical evidence and were used only for theoretical background.

- a. published in the period 2016–2026;
- b. discuss control internal, SPIP, management asset government, management asset fixed, quality information assets, accountability, optimization, or effectiveness management assets;
- c. own context organization sector public, government central government area, or organization relevant public with management asset government;
- d. is article scientific that can identified source its publication;
- e. available in form text complete;
- f. own objectives, methods, and results research that can identified; and
- g. own relatedness substantive with at least one question study.

Article issued if fulfill one of the condition following :

- a. is article duplicate;

- b. No related in a way substantive with internal control or management asset government;
- c. focus entirely in the sector private and not own relevance conceptual with management asset public;
- d. No available in text complete;
- e. in the form of news, opinion, thesis, dissertation, proceedings, or non-journal documents that are not fulfil criteria publication established research;
- f. No provide information methodological or adequate results For done synthesis; or
- g. No answer focus question study.

The revised eligibility rule is intended to prevent private-sector studies, duplicate publications, and implementation guides from being treated as equivalent to empirical public-sector studies. This distinction is important because the review's conclusions are based on the 29-study evidence base, while framework documents are used only to support conceptual interpretation.

### **3.5 Identification and Selection Process Literature**

Identification and selection followed the PRISMA sequence of identification, screening, eligibility assessment, and inclusion. The historical search produced 70 records. Title/abstract screening removed records that did not address the review scope; full-text assessment then applied the revised sector, publication-type, relevance, and reporting criteria. A final audit verified publication identity and duplicate status before synthesis. Because the original search log did not preserve a stable database export or exact result-page count, the flow diagram is interpreted as a record of the documented selection process rather than a claim of exact reproducibility of the original Google Scholar ranking.

At identification, 70 records were documented. The records were screened for relevance and possible duplication. The subsequent audit specifically examined the four issues highlighted by the reviewer: private-sector records, non-journal guidance, and possible duplicate authorship records.

Stage next is screening based on title and abstract. Articles that are not related with control internal, management asset government, or themes that have been set issued from process study. Compliant article criteria beginning Then examined more closely deep through text complete.

At the stage eligibility, text complete article checked based on criteria inclusion and exclusion. Articles that meet the all over criteria Then set as studies used in synthesis.

Following the audit, 29 eligible studies were retained for evidence synthesis. One additional COSO implementation guide is cited as conceptual background only and is excluded from the empirical evidence count.

### **3.6 Data Extraction, Thematic Synthesis, and Research-Gap Development**

After synthesis thematic done, every theme compared to based on consistency findings, approaches research, context organization, variables used, and limitations study.

Research gaps were identified only after extraction and thematic synthesis. A gap was recorded when a theme was repeatedly studied but lacked integration with other constructs, when outcome measurement was narrow or inconsistent, or when study design limited causal or longitudinal interpretation. This procedure reduces the risk that the final framework simply reproduces the categories proposed before the results were examined.

Results identification gap the used For formulate contribution conceptual research and future research agenda. With Thus, the SLR results are not stop at the description study previously, but produce synthesis knowledge that can used For direct study empirical next.

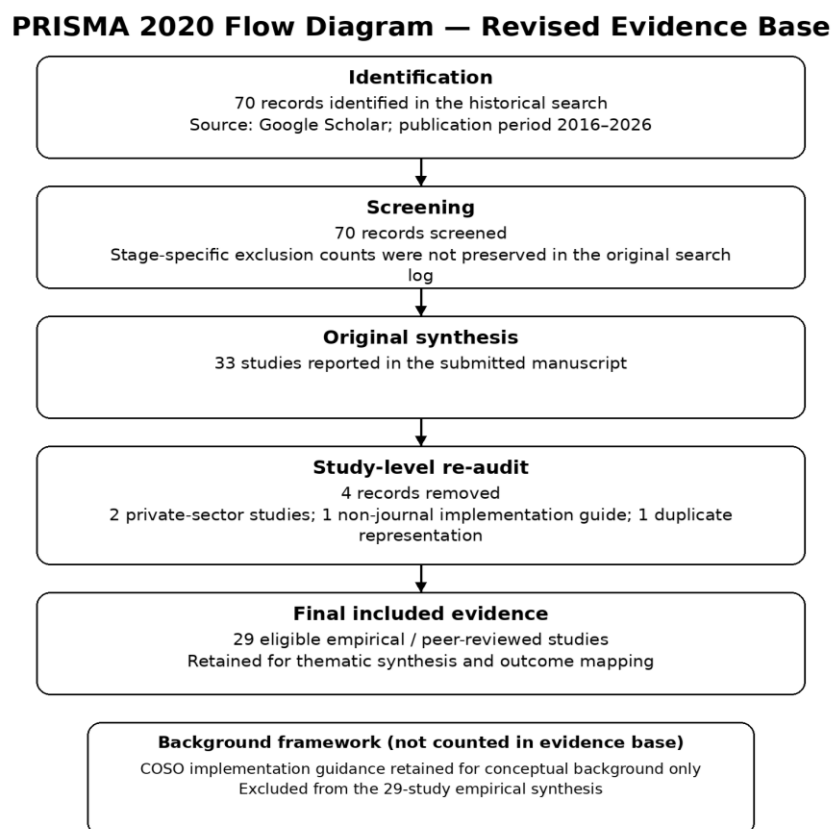
#### 4. Result and Discussion

The documented search identified 70 records. After title/abstract screening, full-text eligibility assessment, and study-level audit, 29 studies met the revised criteria and were retained for synthesis. Four records were excluded at the audit stage because two were private-sector studies, one was non-journal implementation guidance, and one was a duplicate representation of a study already counted. The final synthesis therefore refers to 29 eligible studies rather than the original 33.

The 29 studies were coded for research design, population/setting, internal-control construct, outcome measured, supporting factors, and key findings. The synthesis distinguishes evidence on accounting-information quality, compliance/administrative effectiveness, safeguarding, utilization/optimization, and public-service or economic performance. This distinction prevents evidence about financial-report quality from being interpreted automatically as evidence of improved asset utilization or public-service performance.

In perspective knowledge accounting, management asset government No only seen as activity administrative, but is part from accountancy related government with provision information reliable assets For support accountability, taking decisions, compliance, and evaluation performance asset public.

**Figure 2.** PRISMA 2020 Flow Diagram — Revised Evidence Base



Note: The exact date of the original literature search was not preserved in the original search log. The date of the study-level re-audit and manuscript revision is 16 September 2026; it refers to the re-audit/revision process, not the original search date.

Source: Authors' documented search record and study-level re-audit (2026).

#### 4.1 Characteristics of the Studies Reviewed

The 29 eligible studies are dominated by Indonesian local-government contexts. Most are quantitative or observational studies using questionnaire or document-based evidence, while a smaller number use case-study, descriptive, or longitudinal approaches. The evidence base is therefore heterogeneous and is not treated as statistically combinable. The methodological appraisal indicates that many studies provide useful associative evidence but have limited capacity to establish temporal ordering or causal mechanisms.

The thematic synthesis yielded ten recurring themes rather than six: (1) internal control and accounting-information quality; (2) internal control and asset safeguarding; (3) human-resource competence; (4) information technology and digitalization; (5) good governance, transparency, and accountability; (6) asset administration and accounting; (7) asset optimization and utilization; (8) COSO/SPIP as control frameworks; (9) regulation, organizational commitment, and leadership; and (10) the shift toward strategic asset management. The themes were generated from coded study findings and then compared across studies.

**Table 1.** Characteristics of the 29 Eligible Empirical Studies

| No. | Researcher ( Year )          | Focus Study                                                                               | Relatedness with Study                               | Key Findings / Relevance                                                                                            |
|-----|------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| 1   | Anthoni et al. (2016)        | Strengthening strategy system internal control in administration area goods owned by area | control and assets area                              | Show importance strengthening internal control in support orderly administration and management asset area.         |
| 2   | Kurnianto (2017)             | Administration goods owned by area and quality report finance government area             | Administration assets and information accountancy    | Show relatedness administration asset with quality information used in reporting finance government area.           |
| 3   | Anggriawan & Yudianto (2018) | Factors that influence quality information report finance government area                 | Control and quality information accountancy          | Put quality information as aspect important in produce report finance reliable government.                          |
| 4   | Aprilia et al. (2018)        | Optimization management asset still area For realize <i>good governance</i>               | Optimization assets and governance                   | Show that management asset need directed at optimization utilization and achievement of governance good governance. |
| 5   | Fhadillah & Yudianto (2018)  | SPIP, management assets , HR competencies , and accountability finance                    | Control , human resources, assets and accountability | Show relatedness control internal, management assets and HR competencies with accountability government area.       |
| 6   | Wicaksana et al. (2021)      | Internal control of assets still                                                          | control and assets still                             | Emphasize importance internal control in support management asset still.                                            |
| 7   | Eka Yuliana et al. (2021)    | Quality apparatus , regulations , SIM, SPIP, and effectiveness management asset still     | Determining factors effectiveness asset              | Show that effectiveness management asset related with quality apparatus, regulations, systems information, control  |

| No. | Researcher ( Year )              | Focus Study                                                                                                                             | Relatedness with Study                                 | Key Findings / Relevance                                                                                                                                         |
|-----|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                  |                                                                                                                                         |                                                        | internal, and commitment leadership.                                                                                                                             |
| 8   | Fazlurahman et al. (2021)        | Technology information , SPIP, Digitalization , administration asset control , assets fixed , and quality and accounting report finance |                                                        | Show importance utilization technology information and control internal in support administration asset as well as quality report finance.                       |
| 9   | Rahmawati et al. (2022)          | competency , quality report finance , and the role of SPIP                                                                              | Human resources, control , and information accountancy | Show the relationship between HR competency, control internal, and quality report finance government area.                                                       |
| 10  | Grace (2022)                     | Management asset as moderation <i>good governance</i> and internal control over optimization asset still                                | Governance , control and optimization asset            | Show relatedness <i>good governance</i> , internal control, and management asset in support optimization asset still.                                            |
| 11  | Dharma et al. (2023)             | Factors that influence quality information accounting and effectiveness management asset still government area                          | Information accounting and effectiveness asset         | Show importance quality information accountancy for effectiveness management asset still government area.                                                        |
| 12  | Mifta Nurokhman et al. (2023)    | <i>Control Environment Evaluation</i> in integrated SPIP implementation                                                                 | Environment control and SPIP                           | Emphasize importance environment control as fundamental components in implementation of SPIP.                                                                    |
| 13  | Ansari Mayang & Kamila K. (2024) | Implementation system control internal in BMN management                                                                                | SPIP and BMN                                           | Show that internal control is required For support orderly and reliable management of BMN accountable.                                                           |
| 14  | Man et al. (2024)                | Pressure external , accountability , commitment leadership and control internal to transparency report finance                          | Control and accountability                             | Show importance internal control and factors organization in support transparency reporting.                                                                     |
| 15  | Setyaningrum (2024)              | Technology information , SPI, HR, quality report finances and commitments organization                                                  | Technology , HR, control , and accounting              | Describe relatedness technology information, human resource capacity, control internal, and commitment organization with quality report finance government area. |

| No. | Researcher ( Year )          | Focus Study                                                                   | Relatedness with Study                               | Key Findings / Relevance                                                                                                                 |
|-----|------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| 16  | Siregar et al. (2024)        | competency , SIPD, and quality report finance                                 | HR, system information , and information accountancy | Show importance HR competencies and systems information in support quality report finance government.                                    |
| 17  | Fauzi (2025)                 | Analysis management assets at State High Schools                              | Management asset government                          | Describe practice management asset government in institutions education and its importance orderly management assets.                    |
| 18  | Liani et al. (2026)          | Factors that influence optimization management asset still                    | Competence and optimization asset                    | Identifying related factors with optimization management asset still area.                                                               |
| 19  | Nur Azizah & Hendaris (2025) | competency , SPIP, quality management assets and commitments organization     | Human resources, control , and assets                | Show importance HR competency, SPIP, and commitment organization in support quality management asset area.                               |
| 20  | Masruhati (2025)             | Management of BMN through HR competency and internal control                  | Human resources, control , and BMN                   | Show that competence apparatus and internal control are element important in BMN management.                                             |
| 21  | Setiyani & Martani (2025)    | Evaluation control internal security asset                                    | Security and control asset                           | Show importance evaluation internal control for strengthen security asset government.                                                    |
| 22  | Triastiti & Suwondo (2025)   | Technology information , SPI, and effectiveness administration asset still    | Technology , control and administration              | Show importance technology information and systems internal control in support effectiveness administration asset still.                 |
| 23  | Warsito (2025)               | Manager paradigm asset in BMD management                                      | Paradigm strategic management asset                  | Show development perspective BMD management towards approach management more assetsstrategic.                                            |
| 24  | Ahmad et al. (2026)          | HR, technology information , SPIP, and quality report finance government area | Human resources, technology control , and accounting | Put human resource competency, technology information and control internal as related factors with quality reporting finance government. |
| 25  | Puspitarini & Fuad (2026)    | COSO -based longitudinal analysis in management asset Indonesian public       | COSO management asset and                            | Give longitudinal and COSO-based perspective in understand development control in management asset public.                               |

| No. | Researcher ( Year )                | Focus Study                                                        | Relatedness with Study               | Key Findings / Relevance                                                                                               |
|-----|------------------------------------|--------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| 26  | Ramadhani & Habibie (2026)         | Mismatch management asset still against PSAP No. 07                | Accountancy assets and compliance    | Show importance suitability management asset still with standard accountancy government .                              |
| 27  | Suryani & Hartanti (2026)          | Digitalization system management asset through application Sireina | Digitalization management asset      | Show development use digital system for increase management and information assets in the sector education government. |
| 28  | Goutama & Yudianto (2019)          | SPIP, technology and information quality report                    | Control technology , and information | Show relatedness control internal and utilization technology information with quality reporting government.            |
| 29  | Meilyanti Anartany & Suseno (2018) | Aji Optimization strategy asset <i>idle</i> area                   | Optimization and utilization asset   | Show the importance of utilization strategies asset <i>idle</i> For increase mark utility and productivity asset area. |

Source: Authors' audit of the eligible evidence base, 2016–2026.

**Table 2.** Thematic Synthesis and Outcome Mapping of the 29 Eligible Studies

| No. | Main Theme                                           | Focus of Study                                                                        | Finding Pattern                                                                                                                                                                                                                   | Main References                                                                                                                                                             | Research Gap                                                                                                                                      |
|-----|------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Control internal and quality information accountancy | SPIP, control internal , quality report finance and quality information accountancy   | Control internal support reliability information through procedure control , authorization , and compliance . Quality information accountancy become Wrong One base important in taking decisions and accountability government . | Anggriawan & Yudianto (2018); Goutama & Yudianto (2019); Dharma et al. (2023); Fazlurahman et al. (2021); Rahmawati et al. (2022); Setyaningrum (2024); Ahmad et al. (2026) | Cross-study evidence supports information-quality relationships, but the full pathway to asset-management outcomes remains insufficiently tested. |
| 2   | Control internal and security asset                  | Administration , inventory security , legality , reconciliation and supervision asset | Control internal strengthen order , administration , security , compliance , and supervision asset government . Weaknesses control can increase risk                                                                              | Anthoni et al. (2016 ); Wicaksana et al. (2021); Ansari Mayang & Kamila K. (2024); Setiyani & Martani (2025);                                                               | Study still dominant view control from side administrative and security, not yet Lots connect it with benefits and                                |

| No. | Main Theme                                       | Focus of Study                                                                       | Finding Pattern                                                                                                                                                                                                                                | Main References                                                                                                                                         | Research Gap                                                                                                                                               |
|-----|--------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3   | Competence source Power man                      | Knowledge , skills , capacity apparatus and capabilities management asset            | error recording , loss and problems legality assets .                                                                                                                                                                                          | Ramadhani & Habibie (2026)                                                                                                                              | performance assets.                                                                                                                                        |
|     |                                                  |                                                                                      | HR competencies support implementation recording , inventory reconciliation , control , reporting assets . Limitations competence can reduce effectiveness implementation system management assets .                                           | Fhadillah & Yudianto (2018); Rahmawati et al. (2022); Yuliana et al. (2021); Masruhati (2025); Nur Azizah & Hendaris (2025); Liani et al. (2026)        | HR competency is still often investigated as individual factors and not yet Lots positioned as part from ecosystem control and digitalization assets.      |
|     |                                                  |                                                                                      | Technology information potential increase speed , accuracy , traceability , and integration of asset , data . However , the effectiveness technology depends on competence users , infrastructure , integration systems and control internal . | Goutama & Yudianto (2019); Fazlurahman et al. (2021); Siregar et al. (2024); Triastiti & Suwondo (2025); Suryani & Hartanti (2026); Ahmad et al. (2026) | Digitalization Not yet Lots studied simultaneously with control internal and quality information accountancy in determine effectiveness management assets. |
| 4   | Technology information and digitalization        | System information , SIPD, application assets digitalization and data integration    |                                                                                                                                                                                                                                                |                                                                                                                                                         |                                                                                                                                                            |
| 5   | Good governance, transparency and accountability | Transparency accountability effectiveness , efficiency , and commitment organization | Good governance strengthen , transparency and accountability management public resources . Control internal become mechanisms that help translate principles of internal                                                                       | Aprilia et al. (2018); Fhadillah & Yudianto (2018); Rahayu (2022); Man et al. (2024); Dharma et al. (2023)                                              | The relationship between good governance, control internal, and effectiveness asset Still Lots studied partially.                                          |

| No. | Main Theme                                        | Focus of Study                                                                                                 | Finding Pattern                                                                                                                                                                     | Main References                                                                                                                 | Research Gap                                                                                                                                    |
|-----|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                   |                                                                                                                | governance practice<br>management assets .                                                                                                                                          |                                                                                                                                 |                                                                                                                                                 |
| 6   | Administration and accounting asset               | Recording recognition measurement reconciliation reporting , and compliance to standard accountancy government | Administration asset , is part important from process accountancy government Because determine reliability information about existence , condition , value , and status of assets . | Kurnianto (2017); Anggriawan & Yudianto (2018); Fazlurahman et al. (2021); Dharma et al. (2023); Ramadhani & Habibie (2026)     | Study Lots emphasize order recording and reporting than utilization information accountancy For decision strategic assets.                      |
| 7   | Optimization and utilization asset                | Idle assets , productivity utilization efficiency , and value benefit asset                                    | Management asset start shift from , orientation administrative going to optimization utilization , productivity , and value benefit asset for government and services public .      | Meilyanti Anartany & Aji Suseno (2018); Aprilia et al. (2018); Rahayu (2022); Warsito (2025); Fauzi (2025); Liani et al. (2026) | Not much yet integrated research optimization asset with internal control, information accounting, HR competencies, and technology information. |
| 8   | COSO and SPIP as framework control                | Environment control assessment risk activity control , information and communication , and monitoring          | COSO and SPIP , provide framework comprehensive For evaluate adequacy and effectiveness control internal .                                                                          | Handayani (2021); Mifta Nurokhman et al. (2023); Puspitarini & Fuad (2026)                                                      | Full implementation of COSO/SPIP components across the asset-management cycle remains insufficiently synthesized.                               |
| 9   | Regulation commitment organization and leadership | Regulation commitment leadership commitment organization and capacity institutional                            | Support regulations , leadership , and organizations strengthen implementation control as well as effectiveness management assets .                                                 | Eka Yuliana et al. (2021 ); Rahmawati et al. (2022 ); Man et al. (2024); Nur Azizah & Hendaris (2025); Setyaningrum (2024)      | Institutional factors Not yet Lots integrated with mechanism accounting, technology, and control in One framework                               |

| No. | Main Theme                      | Focus of Study                                                                | Finding Pattern                                                                                                                                       | Main References                                                                           | Research Gap                                                                                                                                                                    |
|-----|---------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10  | Shift paradigm management asset | Management asset strategic value benefits risks productivity, and performance | Literature latest show shift from the administrative paradigm going to management more assets strategic and benefit - oriented as well as performance | Warsito (2025); Puspitarini & Fuad (2026); Suryani & Hartanti (2026); Liani et al. (2026) | management assets.<br><br>Still needed framework integrative that explains How internal control and information accountancy contribute to effectiveness and performance assets. |

Source: Authors' thematic synthesis of the 29 eligible studies, 2016–2026.

The synthesis shows a movement in part of the literature from administrative order toward broader questions of utilization and asset value. However, the strength of evidence differs by outcome. Accounting-information quality and administrative control are supported by a relatively larger set of studies, whereas evidence on maintenance efficiency, productivity, idle-asset reduction, and public-service contribution is thinner. These domains must therefore be treated as research gaps rather than as outcomes already validated across the evidence base. From an accounting perspective, this distinction is important. Asset recording, recognition, measurement, reconciliation, and reporting generate information that can support accountability and decisions, but accurate accounting information does not by itself prove that assets are utilized efficiently or create public-service value. The review therefore separates information quality from downstream asset-performance outcomes.

#### **4.2 Synthesis Thematic: Control Internal as Mechanism Accounting and Governance Asset**

The synthesis identifies internal control as a recurring explanatory factor, especially for asset administration, information reliability, safeguarding, compliance, and monitoring. The COSO/SPIP components provide a useful conceptual language for interpreting these relationships, but the included empirical studies do not uniformly measure all five components or the full asset-management cycle. The evidence therefore supports an association between control practices and several accounting/administrative outcomes, while broader effectiveness claims require more direct measurement.

Framework control COSO internal placement environment control, assessment risk, activity control, information and communication, and monitoring as interconnected components related.

In context management asset government, fifth component the can mapped into cycle accountancy assets. Environment control determine quality not quite enough responsibility and accountability manager assets. Assessment risk help organization identify risk loss, damage, misuse, incompleteness documents, as well as error recording. Activities control ensure existence authorization, verification, reconciliation, separation function, and inspection physical. Information and communication ensure asset data available and can used by parties in need. Meanwhile, monitoring allows weakness control identified and repaired.

Across the included studies, internal control is associated with better control processes, asset administration, information reliability, safeguarding, and accountability. The evidence does not justify a universal direct causal claim for all dimensions of asset-management effectiveness. Differences in design, context, and outcome measurement require a more qualified interpretation.

Dharma et al. (2023) directly links accounting-information quality with local-government fixed-asset management effectiveness, while other studies connect internal control with financial-report or accounting-information quality. Taken together, these findings support a plausible cross-study pathway, but they do not constitute a single empirical test of the full pathway.

Accordingly, accounting-information quality is proposed as a theoretically plausible connecting construct for future testing, not as an empirically established mediator in the present SLR. This distinction is central to avoiding an inference of mediation from separate studies.

#### **4.3 Information Accountancy as Mechanism Connector**

A recurring pattern is that internal-control procedures, asset administration, and accounting-information quality are discussed together. The evidence is strongest for the information and administrative outcomes; evidence for downstream utilization and public-service performance is less direct.

Management asset government produce information about existence, condition, value, location, usage status, legality, and changes assets. Information the become part important in process accounting and reporting government. If the information No accurate, no complete, no appropriate time, or No can verified, then decision about utilization and security assets also have the potential become not enough appropriate.

Anggriawan and Yudianto (2018) showed importance influencing factors quality information report finance government area. Dharma et al.(2023) later show relatedness quality information accountancy with effectiveness management asset remains. Fazlurahman et al. (2021) also showed importance system information and control internal in support quality report finance through administration asset still.

The revised synthesis therefore treats accounting-information quality as a candidate mechanism that may connect control processes to selected asset-management outcomes. A future mediation study should directly measure all three constructs and establish temporal or theoretical ordering rather than infer mediation from separate cross-sectional studies.

#### **4.4 Effectiveness Management Assets: From Orderly Administration Going to Creation Benefit Public**

The reviewed studies measure government asset-management effectiveness in different ways. The outcomes include financial-report or accounting-information quality, administrative and compliance performance, safeguarding, utilization/optimization, and broader notions of effectiveness. These outcomes are related but not interchangeable.

A study showing improved financial-report quality cannot, without additional evidence, establish improved asset utilization, maintenance efficiency, productivity, or public-service contribution. The review therefore maps each study to the outcome domain actually examined and treats broader public-asset performance as an evidence gap.

Meilyanti Anartany and Aji Suseno (2018) shows problem asset idle and its importance strategy optimization asset area. Warsito (2025) also shows development of management paradigms Goods Owned by Area going to better management strategic.

For synthesis purposes, government asset-management outcomes are classified into five domains:

- a. Accounting-information quality: accuracy, completeness, timeliness, reliability, reconciliation, and reporting of asset information.
- b. Compliance and administrative effectiveness: orderly administration, legality, recognition, measurement, documentation, and conformity with government accounting standards.
- c. Safeguarding and control: physical/administrative security, supervision, risk control, and prevention of loss or unauthorized use.
- d. Utilization and optimization: utilization rate, idle-asset control, productivity, maintenance efficiency, and optimization of asset use.
- e. Public-service or economic performance: contribution of assets to service delivery, operational outcomes, efficiency, and public value.
- f. The fifth domain is the least directly represented in the reviewed evidence. Therefore, the multidimensional indicators suggested in the earlier manuscript are retained only as a future measurement agenda, not as validated dimensions established by the 29 studies.
- g. Future research may operationalize a multidimensional effectiveness index covering recording accuracy, legality, safeguarding, utilization, idle-asset control, maintenance efficiency, productivity, and public-service contribution. The present review does not claim that these indicators have already been validated as a single construct.
- h. The proposed shift is therefore from an exclusively administrative interpretation of effectiveness toward a multidimensional research agenda that distinguishes information quality, compliance, safeguarding, utilization, and public performance.
- i. This distinction strengthens the accounting-science contribution because it prevents accounting information outcomes from being conflated with downstream performance outcomes.

The review thus proposes the principle 'from assets recorded to assets managed and value realized' as a future research orientation rather than as an empirical conclusion already established across all included studies.

Shift This is one of the contribution conceptual important from study This.

**Table 3.** Outcome Taxonomy Used in the Revised Synthesis

| Outcome domain                          | What counts as evidence                                                                            | What it does NOT establish by itself                                                | Research implication                                                     |
|-----------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Accounting-information quality          | Accuracy, completeness, timeliness, reliability, reconciliation reporting of asset information     | Does not by itself prove better utilization, maintenance or public-service outcomes | Test whether information quality is a mediator or decision-use mechanism |
| Compliance/administrative effectiveness | Orderly administration, legality, recognition, measurement, documentation and standards compliance | Does not establish economic or service performance                                  | Develop measures beyond administrative order                             |

|                                     |                                                                                                                                                                                         |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Safeguarding/control                | Security, supervision, Does not establish Link safeguarding to risk control and optimal utilization risk-adjusted asset prevention of performance loss/unauthorized use                 |
| Utilization/optimization            | Use, idle-asset Does not automatically Develop validated reduction, productivity imply improved utilization and and maintenance accounting information efficiency indicators efficiency |
| Public-service/economic performance | Contribution to service Rarely measured Priority area for delivery, operational directly in the included longitudinal and multi-efficiency and public studies site research value       |

**Table 4.** Evidence Chain from Extraction to Conceptual Proposition

| Stage                 | Analytical action                                                                          | Output                                                                                                     | Interpretive rule                                                      | Result used in framework                                         |
|-----------------------|--------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------|
| 1. Extraction         | Record design, setting, control construct, outcome and key finding for each eligible study | Study-level evidence matrix                                                                                | No study is treated as equivalent across different designs             | 29-study evidence as base                                        |
| 2. First-order coding | Code reported findings without imposing the final framework                                | Codes such as Codes remain close to authors' HR reported findings, competence, digitalization, utilization |                                                                        | Initial pattern set                                              |
| 3. Thematic synthesis | Group related codes and compare consistency/limitations                                    | Ten recurring themes                                                                                       | Related themes are retained separately when outcomes differ            | Theme structure in Table 2                                       |
| 4. Outcome mapping    | Map each study to the outcome actually measured                                            | Five-domain outcome taxonomy                                                                               | Information quality is not equated with asset performance              | Clarifies evidence strength                                      |
| 5. Gap identification | Gap Compare themes, outcomes and designs                                                   | Research gaps                                                                                              | Gaps are stated where evidence is thin, fragmented or non-longitudinal | Future research agenda                                           |
| 6. Proposition        | Integrate cross-study patterns cautiously                                                  | Conceptual pathway                                                                                         | Mediation is not claimed without a direct test                         | Internal control → information quality → selected asset outcomes |

**Table 5. Contribution Conceptual**

| <b>Factor</b>          | <b>Identified Mechanisms</b>                                      | <b>Implications</b>               |
|------------------------|-------------------------------------------------------------------|-----------------------------------|
| HR Competence          | Strengthen ability carry out procedures , accounting, and systems | Control more consistent           |
| Technology information | Speed up data integration and processing                          | Information more appropriate time |
| Good governance        | Strengthen transparency and accountability                        | Management more can accountable   |
| Commitment leadership  | Strengthen implementation policy and supervision                  | Control No stop at formalities    |

#### **4.5 Research Gap**

Based on synthesis of 29 studies, there are four gap main.

First Gap : Dominance Perspective Administrative

Most studies evaluate government asset management through administration, recording, reporting, compliance, or safeguarding. These outcomes are important but do not fully capture whether assets are used productively or contribute to public services. A principal research gap is therefore the limited direct measurement of utilization, maintenance efficiency, productivity, idle assets, and public-service contribution.

Future research should develop and validate outcome measures that keep accounting-information quality and administrative effectiveness analytically separate from utilization, efficiency, productivity, and public-service performance.

Second Gap : Separation between Control Internal and Digitalization

Study about technology information and research about control internal has growing, but both of them Still often analyzed as separate factors.

Future research should test how digitalization changes control design, segregation of duties, authorization, audit trails, reconciliation, and monitoring, rather than assuming that technology automatically strengthens control.

Third Gap : Limited Longitudinal Perspective

Most empirical studies use cross-sectional designs. This limits conclusions about temporal ordering and whether improvements in control or digitalization are followed by sustained changes in asset outcomes.

Longitudinal studies are needed For see whether strengthening control truly produce repair data quality, reduction asset problematic, improvement utilization and improvement accountability from time to time.

The reviewed literature connects internal control with accounting information and asset management, but direct tests of an integrated pathway remain limited. This gap provides a basis for future longitudinal and mediation research, without claiming that the pathway has already been empirically established.

Study previously has Lots connect control internal with quality report finance and management assets. However, it is still limited research that explicitly put quality information

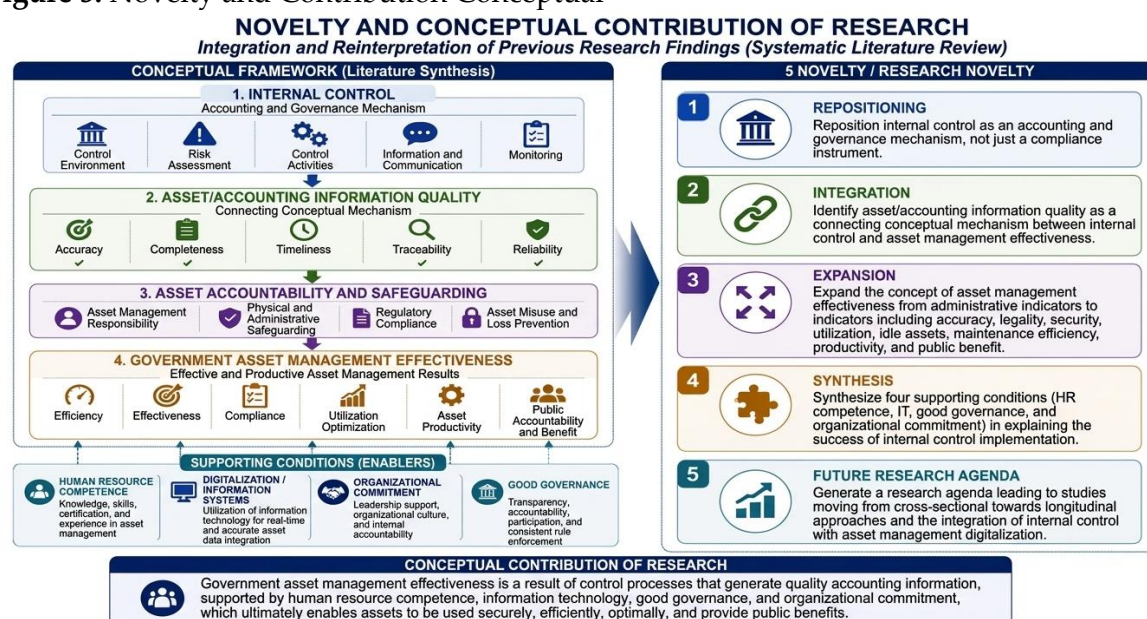
accountancy as mechanisms that explain How control internal produce effectiveness management assets.

This gap give room for development of a research model that integrates:

Internal Control → Accounting-Information Quality → Selected Asset-Management Outcomes → Accountability/Public Value. This is a conceptual proposition derived from cross-study patterns; the arrow from accounting-information quality to asset-management outcomes represents a hypothesis for future testing, not an established mediation effect.

Integration the at a time clarify position study in field knowledge accounting, in particular accountancy sector public and system control management.

**Figure 3.** Novelty and Contribution Conceptual



Source: Authors' documented search record and study-level re-audit (2026).

The final framework positions government asset management within public-sector accounting while preserving the distinction between information quality and downstream asset performance. Internal control is treated as a control architecture; human resources, digitalization, governance, leadership, and organizational commitment are contextual enablers; and asset-management effectiveness is decomposed into the five outcome domains identified above.

## 5. Conclusion and Suggestion

This study reviewed evidence on internal control and government asset management, identified supporting factors, and formulated research gaps. Following the reviewer audit, the final evidence base contains 29 eligible studies rather than 33, with private-sector, duplicate, and non-journal framework records removed from the empirical synthesis.

The synthesis supports an association between internal control and accounting-information reliability, orderly asset administration, safeguarding, compliance, and accountability. The strength of these conclusions is moderated by the predominance of cross-sectional and context-specific studies.

Accounting-information quality emerges as a plausible connecting construct between internal control and selected asset outcomes. However, no included study is treated as establishing the

complete Internal Control → Accounting-Information Quality → Asset-Management Effectiveness mediation pathway. That pathway is therefore proposed for future empirical testing.

Human-resource competence, information technology, governance, leadership, and organizational commitment recur as contextual factors that may enable effective implementation of control and asset-management practices. The evidence does not support treating these factors as universally causal or as statistically equivalent moderators across all settings.

The reviewed evidence is concentrated on accounting information, administration, compliance, and safeguarding. Direct evidence for utilization, maintenance efficiency, productivity, idle-asset reduction, and public-service contribution is comparatively limited. These domains are therefore central to the future research agenda.

The accounting-science contribution is a structured taxonomy that separates information outcomes from asset-performance outcomes and a transparent conceptual synthesis linking internal control, information quality, contextual enablers, and asset outcomes without overstating causality.

Future research should test the proposed pathway longitudinally, examine digital control and human-resource factors jointly, and develop and validate multidimensional measures of government asset-management effectiveness.

## **6. Limitations and Future Research**

### **6.1 Study Limitations**

- a. First, the original search relied primarily on Google Scholar and the archived search log did not preserve an exact search date, stable result export, or result-page count. The revised manuscript reports these missing fields explicitly rather than inventing them. Second, the review was not supported by a preregistered protocol or a retained independent duplicate-screening log. Third, the evidence base is heterogeneous and therefore unsuitable for statistical pooling. Fourth, most studies concern Indonesian public-sector settings, limiting transferability to other institutional contexts. Fifth, outcome definitions vary substantially, especially between accounting-information quality and downstream asset performance.
- b. These limitations affect the strength of inference and are incorporated into the interpretation of the results. They do not invalidate the synthesis, but they require the conclusions and proposed framework to be read as evidence-informed propositions rather than definitive causal findings.
- c. Third, most of the studies reviewed focused on the Indonesian government context, thus limiting generalizability to other countries.
- d. Fourth, the predominance of cross-sectional research designs results in limited evidence regarding changes in asset management effectiveness over the long term.
- e. Fifth, the indicators for asset management effectiveness are not yet fully uniform, so future research needs to develop more comprehensive and consistent measurement instruments.
- f. These limitations do not diminish the contribution of the SLR; instead, they provide a basis for formulating a more focused future research agenda.

### **6.2 Future Research Agenda**

Based on research gaps found, future research agenda directed at the following themes.

**Table 6.** Future Research Agenda

| Research Agenda                 | Question Study                                                                                         | Suggested Approach              |
|---------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------|
| Control asset term long         | How strengthening internal control affects effectiveness asset from time to time ?                     | Longitudinal study              |
| Digitalization asset            | How digitalization change mechanism control internal and quality information assets ?                  | Mixed methods/ quantitative     |
| Quality information accountancy | Whether quality information accountancy mediate connection control internal and effectiveness assets ? | SEM/PLS or regression mediation |
| HR Competence                   | How competence accounting and management asset strengthen implementation control ?                     | Moderation analysis             |
| Good governance                 | How is governance strengthen connection control internal and optimization assets ?                     | Moderation analysis             |
| Effectiveness asset             | How build index effectiveness management multidimensional assets ?                                     | Development index /SEM          |
| Idle assets                     | What factors cause asset government No utilized optimally ?                                            | Mixed methods/ study case       |
| Digital control                 | How internal control is applied to the system management integrated assets ?                           | Case study/mixed methods        |

The agenda show that future research No only need test return relationship that has been Lots researched, but also developed measurement models and more causal models comprehensive.

**Table 7.** Search Log and Reproducibility Audit

| Source                           | Language/terms                                      | Search period | Search date                                        | Records documented | Notes                                                                                                     |
|----------------------------------|-----------------------------------------------------|---------------|----------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------|
| Google Scholar                   | English + Indonesian concepts                       | 2016–2026     | Not recorded in original log; re-audit 16 Sep 2026 | 70                 | Primary historical search source; exact ranking/result export unavailable.                                |
| Bibliographic/reference checking | English + Indonesian references in screened records | 2016–2026     | Not separately logged; re-audit 16 Sep 2026        | Not recorded       | Used to verify publication identity and relevant references; no additional record count is claimed.       |
| Scopus/Web of Science            | —                                                   | —             | Not searched/document ed in original study         | 0 documented       | Not searched/docume nted in original study. A fresh structured search is required for a future update; no |

|                         |   |   |                                            |                                                                                                                                                              |
|-------------------------|---|---|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                         |   |   |                                            | retrospective count is claimed.                                                                                                                              |
| GARUDA/Indonesian index | — | — | Not searched/document ed in original study | 0 documented Not searched/docume nted in original study. A fresh Indonesian-index search is required for a future update; no retrospective count is claimed. |

### 6.3 Methodological Quality / Risk-of-Bias Appraisal

A screening-level appraisal was added to avoid treating all studies as equally credible. Because the submission archive did not contain the full reports and extraction forms for every cited study, the appraisal records only characteristics that can be supported by the manuscript evidence. “Moderate” indicates that an empirical design and identifiable findings were reported; “Limited” indicates descriptive/case evidence or incomplete methodological detail. This is explicitly a screening-level judgment, not a substitute for a full independent JBI/CASP appraisal of every original article. JBI recommends design-appropriate critical appraisal for heterogeneous evidence and using appraisal results to inform synthesis.

**Table 8.** Methodological Quality

| Study group                                                                                                                    | Evidence/design reported in manuscript                         | Data source / analysis                                                                                | Key limitation relevant to inference                                                    | Screening-level confidence |
|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------|
| Quantitative local-government studies (e.g., Anggriawan & Yudianto; Dharma; Fhadillah; Rahmawati; Setyaningrum; Siregar; etc.) | Mostly questionnaire-based or observational empirical studies  | Primary survey/document data; statistical association/regression is described in the source summaries | Predominantly cross-sectional; context-specific; causal direction cannot be established | Moderate                   |
| Descriptive/case studies (e.g., Anthoni; Fauzi; Masruhati; Setiyani & Martani; Suryani & Hartanti; Warsito)                    | Case/descriptive evidence                                      | Institutional records, case evidence or document-based descriptions                                   | Limited generalizability and limited causal inference                                   | Limited–Moderate           |
| Longitudinal/temporal evidence (Puspitarini & Fuad)                                                                            | Longitudinal/COSO-based analysis as reported in the manuscript | Documented longitudinal perspective                                                                   | Single/context-specific setting; broader replication required                           | Moderate                   |

|                              |                                                               |                               |                                    |                                 |
|------------------------------|---------------------------------------------------------------|-------------------------------|------------------------------------|---------------------------------|
| Framework/background sources | Conceptual or implementation guidance, not empirical evidence | Framework interpretation only | Cannot establish empirical effects | Not rated as empirical evidence |
|------------------------------|---------------------------------------------------------------|-------------------------------|------------------------------------|---------------------------------|

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