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DOES INTELLECTUAL CAPITAL AFFECT ORGANIZATIONAL PERFORMANCE IN INDONESIA'S PUBLIC SECTOR?

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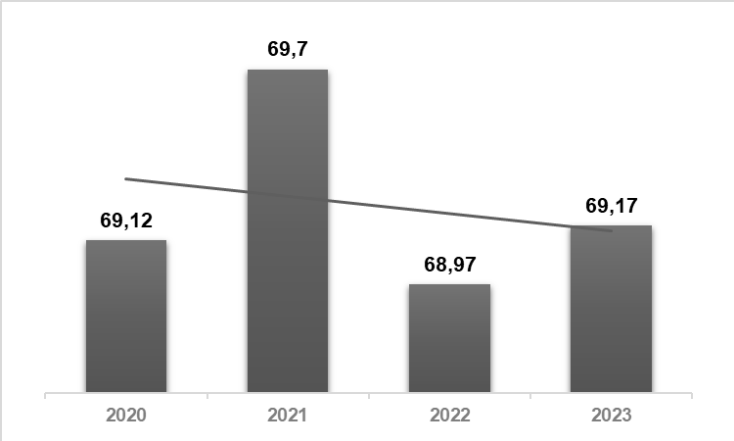
Abstract
This study aims to examine the effect of intellectual capital on organizational performance within the Ministry of Agrarian and Spatial Planning/National Land Agency (ATR/BPN). Data were collected through a structured online questionnaire distributed to 112 civil servants using a simple random sampling technique. The data were analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method to test the relationship between five dimensions of intellectual capital and organizational performance. The findings reveal that public organizational, social, technological, and relational capital have a significant positive effect on organizational performance, while public human capital does not show a significant influence. These results imply that strengthening organizational systems, digital transformation, and stakeholder collaboration is more crucial than relying solely on individual competence. The study provides practical guidance for public institutions to optimize knowledge-based resources in achieving effective and accountable governance.
Keywords: *intellectual capital, organizational performance, public sector, PLS-SEM, Ministry of ATR/BPN*

INTRODUCTION

In the era of globalization and digital transformation, public sector organizations in Indonesia face increasing demands to improve responsiveness, accountability, and performance quality. Bureaucratic reform has become a national priority to promote good governance and enhance public trust, as stated in the Grand Design of Bureaucratic Reform 2010–2025 and the RPJPN 2025–2045 (KementerianATR/BPN, 2023). One of the public sector institutions that plays a crucial role in supporting bureaucratic reform is the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). As the institution responsible for land administration and spatial planning, Ministry of ATR/BPN holds a strategic mandate to ensure effective land governance and promote transparency in land administration. The increased demand for land management due to accelerating national infrastructure development has further emphasized the need for efficient, accountable, and legally certain land services. In line with the Indonesia Vision 2045, Ministry of ATR/BPN holds a vital role in managing land and spatial policies that directly affect economic growth and social welfare (Kemenkeu, 2024). Digital transformation in land services and land certification programs have become key initiatives to support administrative efficiency and prevent agrarian conflicts, reinforcing the significance of Ministry of ATR/BPN as the object of this research.

To measure the effectiveness of bureaucratic performance, the Government Agency Performance Accountability System (SAKIP) is implemented as a key evaluation tool. However, as presented in Figure 1, the fluctuation of SAKIP scores in recent years demonstrates that maintaining performance accountability remains challenging and demands more strategic resource management and organizational innovation.

Figure 1. SAKIP Score of the Ministry of ATR/BPN for 2020-2023



Source: Ministry of ATR/BPN Performance Report 2020-2023

In 2020, the SAKIP score stood at 69.12 with a "B" (Good) predicate, forming a relatively stable baseline. The score increased significantly to 69.70 in 2021, marking the highest achievement within the observed period and signaling improvements in the effectiveness and efficiency of performance reporting. However, this progress was followed by a decline to 68.97 in 2022 before rising again to 69.17 in 2023, illustrating ongoing efforts to strengthen accountability standards. These fluctuations suggest that sustainable performance improvement requires not only refined systems and evaluation mechanisms but also the optimization of internal knowledge-based resources. In this regard, the concept of intellectual capital becomes highly relevant, as it represents essential intangible assets that foster performance enhancement.

The concept of intellectual capital has gained growing attention as an essential intangible asset influencing public sector performance. According to Edvinsson & Malone (1997), intellectual capital comprises knowledge-based resources that drive value creation and innovation within an organization. In the public sector, it includes human, organizational, social, technological, and relational capital (Bueno Campos et al., 2006). Various studies in public sector, such as Ednoer et al. (2022) and Yusrifalda et al. (2024) have found that not all components of intellectual capital impact organizational performance. Meanwhile, Indrawati & Sembiring (2019) prove that intellectual capital has a positive influence on employee work productivity.

These mixed findings indicate a research gap in understanding how intellectual capital operates within government institutions. Previous studies have primarily examined intellectual capital in the private sector or in general public organizations, with limited attention to ministries that manage land administration and spatial planning areas characterized by complex bureaucratic structures and multi-stakeholder interactions. Research by Indrawati & Sembiring (2019) and Yusrifalda et al. (2024) emphasized that intellectual capital components may contribute differently depending on organizational context, yet none specifically explore this issue in the Ministry of ATR/BPN. Therefore, this study seeks to fill that empirical gap by investigating how each dimension of intellectual capital affects organizational performance in this ministry.

The novelty of this research lies in its empirical focus on intellectual capital in a strategic Indonesian government agency that emphasizes performance-based governance. While previous studies have predominantly analyzed intellectual capital in profit-oriented settings, this research expands its theoretical relevance by contextualizing it within the framework of

bureaucratic reform. The study also offers an integrated model that includes five dimensions of intellectual capital—public human, organizational, social, technological, and relational capital—providing a more comprehensive understanding of knowledge-based resources in the public sector (Bueno Campos et al., 2006).

Using a positivist paradigm with a quantitative approach, this research employs Partial Least Squares–Structural Equation Modeling (PLS-SEM) to test the relationship between intellectual capital and organizational performance at the Ministry of ATR/BPN. The analysis is based on data collected from civil servants using a structured questionnaire. This study contributes both theoretically and practically: theoretically, by enriching literature on intellectual capital in government institutions; and practically, by providing policy insights for Ministry of ATR/BPN to optimize knowledge resources, strengthen accountability, and enhance service quality in line with Indonesia's bureaucratic reform agenda.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Resource-Based View (RBV) and Stakeholder Theory

The theoretical foundation of this study is based on the Resource-Based View (RBV) and the Stakeholder Theory. RBV, introduced by Barney (1991), explains that an organization's success depends on its ability to manage and utilize resources that are valuable, rare, inimitable, and non-substitutable. Intellectual capital serves as an intangible asset that drives organizational innovation and competitiveness (Truong & Nguyen, 2024). Meanwhile, Stakeholder Theory was first introduced by R. Edward Freeman in 1984 through his book *Strategic Management: A Stakeholder Approach*, which explains that an organization's success depends on its ability to manage relationships with various parties who have interests in the organization, either directly or indirectly. Freeman & McVea (2005) further stated that public sector organizations that consider the interests of multiple stakeholders tend to be more adaptive in implementing policies and programs that have a broad impact on society. Integrating these perspectives allows this research to explain how intellectual capital functions as a strategic resource that enhances organizational performance within a government institution such as the Ministry of ATR/BPN.

Intellectual Capital

Intellectual capital represents the collective knowledge, experience, and innovation potential within an organization that contributes to its performance (Edvinsson & Malone, 1997). In the public sector, it encompasses five interrelated dimensions: public human capital, public organizational capital, public social capital, public technological capital, and public relational capital (Bueno Campos et al., 2006; Ulum et al., 2019). These dimensions reflect how knowledge assets are developed and mobilized to improve service quality, policy implementation, and accountability. Several studies, such as Al-Husseini (2023; Arshad et al. (2023); Gogan et al. (2016), have shown that effective management of intellectual capital significantly enhances organizational efficiency and innovation. However, findings remain inconsistent across contexts, suggesting that not all components of intellectual capital contribute equally to performance outcomes in public institutions (Ednoer et al., 2022; Yusrifalda et al., 2024).

Organizational Performance

Organizational performance refers to the extent to which an organization achieves its goals effectively and efficiently within a specific timeframe. It reflects the organization's ability to optimize its resources to produce desirable outcomes such as productivity improvement, service quality enhancement, stakeholder satisfaction, and operational sustainability

(Gibson et al., 2012). In the public sector, organizational performance is considered a multidimensional construct due to the complexity of public service delivery and the existence of diverse stakeholders with varying expectations (Andersen et al., 2016; Andrews et al., 2011; Pollanen et al., 2017).

Performance measurement in the public sector requires both quantitative and qualitative considerations. Quantitative indicators typically assess efficiency, service output, and financial results (Chau et al., 2022), whereas qualitative indicators evaluate innovation, service quality, citizen satisfaction, and long-term effectiveness (Song & Meier, 2018). A comprehensive approach further emphasizes the importance of measuring outputs, social impacts, financial performance, and the fulfillment of public needs (George et al., 2019).

In this study, organizational performance is measured using the dimensions proposed by (Dwiyanto et al., 2017), which are widely applied within the Indonesian public sector context. These dimensions encompass productivity which evaluates the efficiency of utilizing resources to generate outputs, service quality which reflects the extent to which public services meet citizen expectations, responsiveness which concerns the organization's ability to identify and promptly address public needs, responsibility which highlights adherence to administrative principles, policies, and legal requirements, and accountability which represents the obligation of public institutions to justify their actions and ensure transparency in performance outcomes. Collectively, these dimensions serve as a comprehensive framework to assess the effectiveness and efficiency of public organizations in fulfilling their mandates and creating public value.

Public Human Capital and Organizational Performance

Public human capital (PHC) encompasses the knowledge, skills, and competencies required by employees to perform their duties effectively. High levels of human capital enable employees to work more efficiently, gain a deeper understanding of work processes, and foster innovation in problem-solving. Through human capital and social interaction, organizations can enhance both performance and creativity (Farzaneh et al., 2022). Employee knowledge not only supports the execution of tasks but also facilitates the absorption and creation of new knowledge and value for the organization (Ozgun et al., 2022).

Research by Arshad et al. (2023) and Al-Husseini (2023) found that employees' professional competence and experience positively influence organizational performance. However, some studies, such as Hashim et al. (2015), revealed that human capital alone is insufficient to improve performance unless supported by structural and relational systems that institutionalize and leverage individual expertise. Based on these arguments, the following hypothesis is proposed:

H1: Public Human Capital has a positive effect on Organizational Performance

Public Organizational Capital and Organizational Performance

Public organizational capital (POC) encompasses organizational structures, policies, standard operating procedures, and information systems that institutionalize knowledge and ensure efficiency (Edvinsson & Sullivan, 1996). It represents the infrastructure that supports employees' ability to apply their knowledge productively. Strong organizational capital is characterized by efficient processes and regulations, effective internal communication, and seamless inter-unit coordination. These elements allow organizations to respond more effectively to goals, reduce operational barriers, and enhance both effectiveness and accountability. Scholars emphasize that organizational capital plays a crucial role in improving organizational performance and stakeholder satisfaction (Subramaniam & Youndt, 2005).

Studies by Al-Husseini (2023); Ednoer et al. (2022) and Gogan et al. (2016) found that well-developed organizational systems and technological infrastructures positively influence performance. In contrast, weak organizational structures or rigid bureaucratic systems may hinder performance despite high individual competence (Yusrifalda et al., 2024). Therefore, the following hypothesis is proposed:

H2: Public Organizational Capital has a positive effect on Organizational Performance

Public Social Capital and Organizational Performance

Public social capital (PSoC) refers to the networks, collaboration, and trust between an organization and its external stakeholders. Strong social capital facilitates inter-agency cooperation, encourages the exchange of relevant information, and supports effective coordination. These robust relationships help organizations gain external support, manage conflicts, and achieve greater synergy. Organizations with strong social capital are more resilient to external shocks (Andrews, 2012) and experience increased innovation, which in turn enhances organizational performance (Ozgun et al., 2022).

Andrews et al. (2011) and Arshad et al. (2023) demonstrated that social capital promotes better coordination and accelerates the achievement of organizational goals. However, unmanaged social capital can also lead to favoritism or inefficiency if not balanced by accountability (Hashim et al., 2015; Indrawati & Sembiring, 2019). Strong social capital contributes to a more cohesive, responsive, and transparent institutional culture. Hence, the following hypothesis is formulated:

H3: Public Social Capital has a positive effect on Organizational Performance

Public Technological Capital and Organizational Performance

Public technological capital (PTC) encompasses the technological infrastructure used to support organizational processes. Optimal utilization of technology streamlines workflows, improves data management and analysis, and enhances service accessibility for the public. With appropriate technology, organizations can increase efficiency, productivity, and service quality, leading to better performance in meeting public demands. Technological capital plays a key role in facilitating the rapid sharing and accessibility of knowledge (Hashim et al., 2015). Additionally, the use of technology can strengthen interactions among different functional units, thereby improving overall organizational performance (Torre et al., 2020).

Empirical findings from Al-Husseini (2023) and Gogan et al. (2016) support the notion that technology integration contributes to better accountability and operational performance in the public sector. However, inadequate infrastructure or limited employee digital literacy may weaken this effect (Ednoer et al., 2022). Therefore, the following hypothesis is proposed:

H4: Public Technological Capital has a positive effect on Organizational Performance

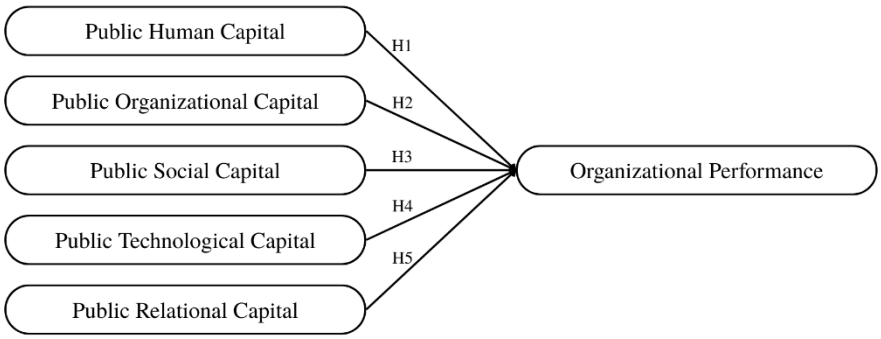
Public Relational Capital and Organizational Performance

Public relational capital (PRC) pertains to the organization's relationships with external stakeholders such as the community, business partners, and service users. Strong relational ties foster social support, enhance organizational image and credibility, and build public trust. With effective relational capital, organizations can cultivate an environment conducive to collaboration and stakeholder engagement, ultimately improving performance outcomes. Repeated and specific interactions among collaborating partners contribute to enhanced organizational performance (Torre et al., 2020). Moreover, combining internal expertise with knowledge gained from external relationships strengthens innovation and organizational performance (Abd-Elrahman & Ahmed Kamal, 2022).

High relational capital enhances inter-agency collaboration, public trust, and policy implementation effectiveness (Ulum et al., 2019). Arshad et al. (2023) and Yusrifalda et al. (2024) found that well-managed stakeholder relationships strengthen transparency and legitimacy, contributing to higher performance outcomes. Conversely, weak external relationships can undermine credibility and limit cooperation. For a government institution such as Ministry of ATR/BPN, relational capital is crucial in coordinating with local governments, communities, and professional associations. Thus, the final hypothesis is proposed:

H5: Public Relational Capital has a positive effect on Organizational Performance

Figure 2. Conceptual Framework



Synthesizing the above arguments, this study conceptualizes that the five dimensions of intellectual capital—public human, organizational, social, technological, and relational capital—collectively determine the level of organizational performance in public sector institutions. Each component plays a complementary role in improving efficiency, innovation, and accountability. By examining these relationships within the Ministry of ATR/BPN, this research aims to provide empirical evidence on how intellectual capital supports the transformation toward performance-based governance in Indonesia's public sector.

Operation of Variables

To provide clear definitions and enable quantitative measurement of the variables in this research, each variable is operationalized according to established standards. The operationalization of these variables is summarized in Table 1 to support a systematic quantitative evaluation.

Table 1. Operation of Variable

Variable	Indicator	Reference
Public Human Capital (PHC)	1. I have a strong commitment to my work at the office 2. I am self-motivated to perform well 3. I easily propose creative ideas to improve work processes or services 4. I frequently receive specialized training related to my current job 5. I have extensive experience and expertise in my field 6. The organization provides opportunities for employees to develop themselves 7. I am able to work in a team	(Bueno Campos et al., 2006)

Variable	Indicator	Reference
	8. I am able to communicate work matters well with my colleagues, subordinates, and superiors 9. I have good leadership skills	
Public Organizational Capital (POC)	1. The organizational culture enhances employee motivation 2. The organizational culture encourages employees to work professionally 3. The organizational structure where I work aligns with the existing job capacity 4. Roles and responsibilities within this organizational structure are clear 5. My work environment supports learning and the development of new skills 6. The organization provides space for employees to develop innovative ideas 7. There is easy access to services from other departments/units within the organization 8. The organization is open to innovative employee ideas	(Bueno Campos et al., 2006)
Public Social Capital (PSoC)	1. The organization implements the values of service, professionalism, and trustworthiness in carrying out its duties 2. The organization's vision and mission are reflected in my work 3. Our organization is transparent in all decision-making processes 4. Organization members adhere to a code of ethics and high moral standards in carrying out their duties 5. The organization maintains good relations with the community 6. The organization maintains good relations with employees	(Bueno Campos et al., 2006)
Public Technological Capital (PTC)	1. Our organization's leaders continuously strive to improve service effectiveness 2. The organization develops technological resources to increase service capacity 3. IT support in our organization is adequate 4. The organization has a clear and user-friendly internet domain for employee needs	(Bueno Campos et al., 2006)
Public Relational Capital (PRC)	1. My organization has adequate technological support 2. In developing work programs, my organization consistently involves the community 3. The organization is able to collaborate with other agencies/offices within the Ministry of ATR/BPN 4. The organization is able to collaborate with other agencies/offices outside the Ministry of ATR/BPN	(Bueno Campos et al., 2006)

Variable	Indicator	Reference
	5. The community responds well to the leadership of the organization where I work 6. The organization is widely known in the community and reflects its mission and values 7. The organization has a good image in the eyes of the press/media 8. The organization's leadership is widely known by the community 9. The community finds it easy to access the atrbpn.go.id website	
Organizational Performance (KOR)	1. My organization uses resources efficiently 2. My organization's output is in accordance Established indicators 3. The public/service users are satisfied with the organization's services 4. Services are provided quickly and accurately 5. The organization recognizes the needs of the public/service users and their service priorities 6. The organization's policies are transparent and align with the dynamics of public needs 7. Activities are implemented in accordance with applicable policies 8. The organization is responsible for the policies it makes 9. Decision-making is transparent 10. Organizational information is open to the public	(Dwiyanto et al., 2017)

METHODS

This study adopts a positivist paradigm, which assumes that social phenomena can be observed objectively and measured empirically through quantitative data (Creswell & Creswell, 2018). The positivist approach aims to test causal relationships between variables based on observable facts and statistical evidence. In this research, the positivist paradigm is relevant because it allows the systematic examination of how intellectual capital influences organizational performance in a measurable and generalizable manner. The study seeks to verify theoretical relationships through hypothesis testing, aligning with the Resource-Based View (RBV) and Stakeholder Theory, which emphasize the strategic importance of intangible resources in achieving organizational effectiveness (Ozdemir et al., 2023).

Data were collected through a structured survey using a closed-ended questionnaire distributed to civil servants at the Ministry of ATR/BPN. The unit of analysis is individual government employees representing various directorates and administrative levels within the ministry. Sampling was carried out using a simple random sampling technique to ensure representativeness across functions and hierarchies. The questionnaire was distributed online through the ministry's internal network from January 7 to January 11, 2025, and yielded 112 valid responses. The sampling process is summarized in Table 2.

Table 2. Sample Selection

CRITERIA	NUMBER
Questionnaires distributed	148
Questionnaires not returned	(36)
Questionnaires returned but incomplete	0
Valid questionnaires used	112
Response rate	75.67%

Source: Processed from questionnaire data

The data collection instrument was divided into two main sections: demographic information (age, education, and years of service) and measurement items related to the research constructs. Each indicator was rated using a five-point Likert scale ranging from 1 (*strongly disagree*) to 5 (*strongly agree*). The operationalization of variables in this study follows theoretical and empirical frameworks established in previous research. The independent variable, **Intellectual Capital**, consists of five dimensions adapted from (Bueno Campos et al. (2006): public human capital, public organizational capital, public social capital, public technological capital, and public relational capital. Each dimension represents a component of the organization's intangible knowledge assets. The dependent variable, **Organizational Performance**, was measured using indicators proposed by Dwiyanto et al. (2017), encompassing productivity, service quality, responsiveness, responsibility, and accountability—key elements of public sector performance.

D ata analysis was carried out using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with SmartPLS version 4. This method was selected because it is well-suited for models involving multiple latent variables, small to medium sample sizes, and data that may deviate from normal distribution (Hair et al., 2022). The analysis comprised two key stages: assessing the measurement model (outer model) and the structural model (inner model). The outer model evaluation focused on indicator validity and reliability through factor loadings, Average Variance Extracted (AVE), and Composite Reliability. Meanwhile, the inner model examined the relationships among constructs using path coefficients, t-statistics, and p-values derived from bootstrapping with 5,000 resamples. Additionally, the coefficient of determination (R^2) and predictive relevance (Q^2) were analyzed to determine the model's explanatory and predictive capabilities.

All research procedures followed ethical standards, ensuring voluntary participation, anonymity, and confidentiality of respondent data. The quantitative approach, supported by robust statistical testing and theoretical grounding, provides credible empirical evidence on the influence of intellectual capital on organizational performance of public sector management and bureaucratic reform in Indonesia.

RESULTS AND DISCUSSIONS

From the questionnaire distributed online, a total of **112 responses** were collected (see Table 3). Based on Table 3, it can be concluded that the majority of respondents were female employees, predominantly placed in the Inspectorate General, with most of them serving in financial administrator positions.

Table 3. Identity of Respondents

Gender	Amount	Unit	Amount	Position	Amount
Male	37	Directorate General I	16	Financial Administrator	40

Gender	Amount	Unit	Amount	Position	Amount
Female	75	Directorate General II	1	Skilled Auditor	24
		Directorate General III	3	State Budget Financial Officer	21
		Directorate General IV	5	Data and Information Processor	7
		Directorate General V	3	Asset Management Officer	7
		Directorate General VI	2	Implementing Auditor	4
		Directorate General VII	3	Financial Analyst	3
		Inspectorate General	33	Advanced Auditor	2
		Secretariat General	22	Junior Auditor	1
		Regional Office	22	Expenditure Treasurer	1
		Land Office	1	Planning and Cooperation Analyst	1
		STPN	1	Treasurer	1

Source: Processed from questionnaire data

To understand the characteristics of respondents' answers for each variable, the author employed descriptive statistical analysis. This analysis aims to provide a general overview of the data by presenting measures such as the mean, median, minimum value, maximum value, and standard deviation.

The respondents' answers were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Values above 3 indicate a tendency of respondents to agree with the given statements, whereas values below 3 indicate disagreement. The overall results of the descriptive statistical analysis are presented in Table 4.

Table 4. Descriptive Statistics

Variable	N	Min	Median	Max	Mean	Std. Dev.
OP	112	1	4	5	3.80	0.88
PHC	112	1	4	5	4.00	0.83
POC	112	1	4	5	3.63	1.00
PSoC	112	1	4	5	3.80	0.92
PTC	112	1	4	5	3.83	0.94
PRC	112	1	4	5	3.76	0.87

Source: Processed from questionnaire data

Based on the table above, the distribution of respondents' answers across variables appears balanced and relatively consistent, except for the Public Organizational Capital variable. The variable with the highest mean score and the lowest standard deviation is Public Human Capital, indicating that respondents strongly considered human capital as a key factor in improving organizational performance. Moreover, the low standard deviation implies that respondents' perceptions were relatively homogeneous, reflecting a strong consensus regarding statements related to human capital.

Conversely, the variable with the lowest mean score and the highest standard deviation is Public Organizational Capital. This result suggests that respondents showed more variation and divergence in their views regarding statements associated with organizational systems,

procedures, and structures. It can be inferred that while human capital is consistently valued, perceptions about the effectiveness of organizational mechanisms within the institution remain varied among employees.

Table 5 presents the results of the validity test for each variable in this study. Based on this table, 13 statements were declared invalid because the outer loading value was below 0.70. However, according to Hair et al. (2022), researchers must be careful when issuing indicators or statements, especially those with outer loading values between 0.40 and 0.70. Research needs to examine the Average Variance Extracted (AVE) value. If the AVE value is met, the statement does not need to be removed from the model.

Table 5. Initial Outer Loading Test Results

OP		PHC		POC		PSoC		PTC		PRC	
Code	**Score**	**Code**	**Score**	**Code**	**Score**	**Code**	**Score**	**Code**	**Score**	**Code**	**Score**
KOR1	0.761	PHC1	0.765	**POC1**	**0.687**	PSoC1	0.896	PTC1	0.817	PRC1	0.754
KOR2	0.768	PHC2	0.727	POC2	0.712	PSoC2	0.838	**PTC2**	**0.627**	**PRC2**	**0.670**
KOR3	0.743	**PHC3**	**0.657**	POC3	0.781	PSoC3	0.843	PTC3	0.853	PRC3	0.767
KOR4	0.824	**PHC4**	**0.500**	POC4	0.804	PSoC4	0.881	PTC4	0.809	PRC4	0.769
KOR5	0.862	**PHC5**	**0.615**	POC5	0.773	**PSoC5**	**0.640**			PRC5	0.806
KOR6	0.806	**PHC6**	**0.562**	POC6	0.805	**PSoC6**	**0.562**			PRC6	0.811
KOR7	0.811	**PHC7**	**0.674**	POC7	0.747					PRC7	0.789
KOR8	0.828	PHC8	0.832	POC8	0.837					**PRC8**	**0.673**
KOR9	0.841	**PHC9**	**0.657**							**PRC9**	**0.536**
KOR10	0.793										

Source: processed from the SmartPLS application

Based on the validity test results, the Average Variance Extracted (AVE) for Public Human Capital (PHC) was initially 0.452, below the 0.50 threshold, indicating that the construct did not adequately represent its indicators (Hair et al., 2022). After removing indicators PHC4 and PHC6, the AVE value increased to 0.530, meeting the validity requirement and improving the measurement reliability of the PHC construct as shown in Table 6.

Table 6. Average Variance Extracted (AVE) Test Results

Variables	AVE	Evaluation
Organizational Performance	0.647	Valid
Public Human Capital	0.530	Valid
Public Organization Capital	0.593	Valid
Public Social Capital	0.597	Valid
Public Technology Capital	0.642	Valid
Public Relational Capital	0.597	Valid

Source: processed from the SmartPLS application

The cross-loading test results indicate that each indicator of the organizational performance variable has a higher correlation with its respective construct than with other constructs, confirming good discriminant validity based on cross-loading criteria. However, the subsequent Heterotrait-Monotrait Ratio (HTMT) test shows that some variables have values below 0.90, indicating that discriminant validity has not been fully achieved across all constructs. To reduce the average heterotrait-heteromethod correlation, items with strong cross-construct correlations were removed (Hair et al., 2022). Consequently, indicators PSoC1, PTC1, PRC1, and PRC9 were eliminated. As shown in Table 7, the HTMT values decreased after elimination, meeting the discriminant validity criterion of being below 0.90.

This adjustment positively impacted the measurement quality and strengthened discriminant validity among constructs. Overall, based on convergent and discriminant validity tests, six items were excluded from the initial measurement model for not meeting validity criteria.

Table 7. HTMT Results of All Variables after Elimination

Variable	COR	PHC	POC	PRC	PSoC	PTC
COR						
PHC	0.682					
POC	0.800	0.629				
PRC	0.889	0.677	0.683			
PSoC	0.881	0.656	0.835	0.771		
PTC	0.886	0.670	0.781	0.792	0.885	

Source: processed from the SmartPLS application

Reliability testing aims to evaluate the consistency of each indicator in representing latent variables when measured repeatedly. Reliability was assessed using composite reliability and Cronbach's Alpha values, with a threshold of > 0.70 indicating acceptable reliability. The results of the composite reliability and Cronbach's Alpha tests are presented in the following table.

Table 8. Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability
Organizational Performance	0.939	0.948
Public Human Capital	0.852	0.887
Public Organization Capital	0.901	0.921
Public Social Capital	0.886	0.912
Public Technology Capital	0.829	0.879
Public Relational Capital	0.720	0.841

Source: processed from the SmartPLS application

Based on Table 8, all variables show composite reliability and Cronbach's Alpha values greater than 0.70. This indicates that the model demonstrates good reliability, characterized by a high level of accuracy, consistency, and internal correlation among the measurement items.

The inner model evaluation assesses the model's strength in explaining the endogenous variable and its predictive power, measured using the Adjusted R-Square value. Based on the results in Table 9, the organizational performance variable obtained an R-Square value of 0.816, indicating that the model has a good or satisfactory level of explanatory power.

The Adjusted R-Square value of 0.808 suggests that 80.8% of the variation in organizational performance is explained by the exogenous variables — Public Human Capital, Public Organizational Capital, Public Social Capital, Public Technological Capital, and Public Relational Capital — while the remaining 19.2% is influenced by other factors outside this study.

Table 9. R-Square Test Results

Variable	R Square	R Square Adjusted
Organizational Performance	0,816	0,808

Source: processed from the SmartPLS application

The predictive power of the model was assessed using the Q-Square value, also known as the Stone-Geisser test. Based on the CVPAT feature in SmartPLS, the model produced a Q-Square value of 0.777, as shown in Table 10. This result indicates that the model has a good predictive relevance, meaning it can adequately predict organizational performance when tested on a new dataset.

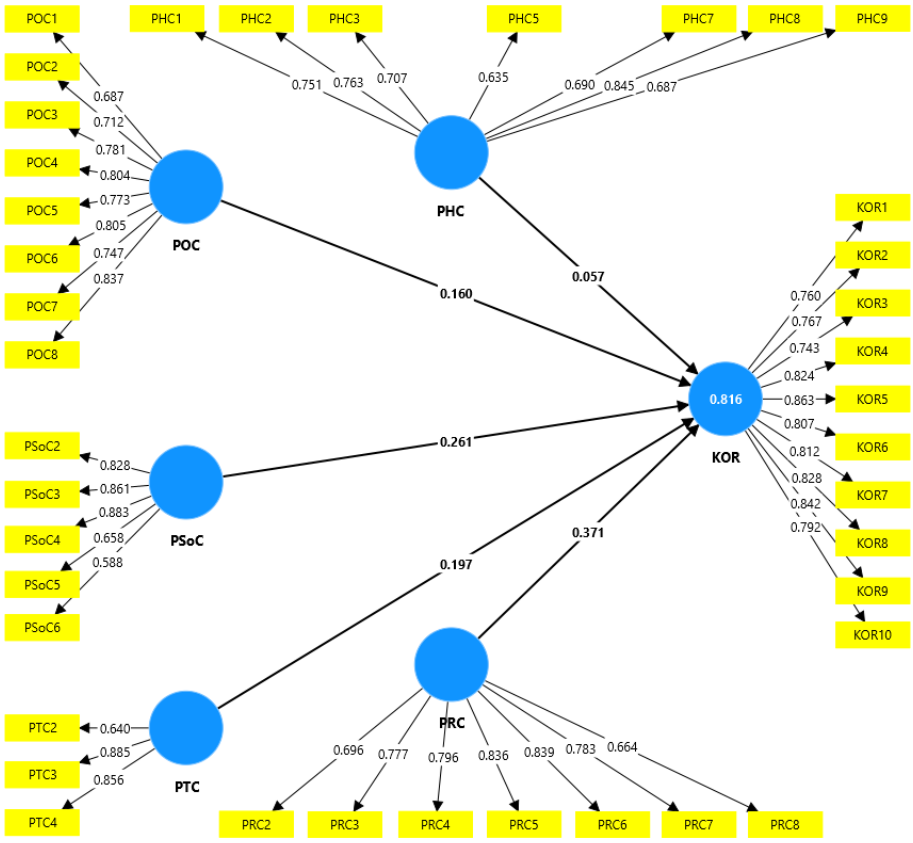
Table 10. Q-Square Test Results

Variabel	Q Square
Organizational Performance	0,777

Source: processed from the SmartPLS application

To arrive at the hypothesis testing, the researchers have used SMART PLS to calculate the data, as shown in Figure 3.

Figure 3. Final Result Measurement Model PLS Algorithm



Source: processed from the SmartPLS application

Hypothesis testing aims to determine the magnitude and type of influence of the independent variables on the dependent variable. The testing was conducted using the bootstrapping feature in the SmartPLS application. The significance level of the path coefficients was assessed through the t-statistic values generated by the PLS algorithm in

SmartPLS. In a one-tailed test with a 95% confidence level (α = 0.05), a hypothesis is supported if the t-statistic exceeds the critical value of 1.645. The results of the hypothesis testing are presented in Table 11 below.

Table 11. Hypothesis Testing Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Public Human Capital -> Organizational Performance	0.057	0.058	0.061	0.922	0.178
Public Organization Capital -> Organizational Performance	0.160	0.152	0.078	2,046	0.020
Public Social Capital -> Organizational Performance	0.261	0.255	0.083	3.139	0.001
Public Technology Capital -> Organizational Performance	0.197	0.199	0.073	2.698	0.004
Public Relational Capital -> Organizational Performance	0.371	0.383	0.096	3,878	0.000

Source: processed from the SmartPLS application

The Effect of Public Human Capital on Organizational Performance

The findings of this study indicate that the public human capital variable does not significantly influence organizational performance, as reflected by a *t*-statistic value of 0.922, which is lower than the critical *t*-value (1.645), and a *p*-value of 0.178, which exceeds the significance level of 0.05 (5%). This finding is not fully consistent with the Resource-Based View (RBV) theory, which posits that internal resources such as employees' knowledge, skills, and competencies serve as strategic assets to enhance competitive advantage and organizational performance (Wernerfelt, 1984).

This study confirms previous findings by Ednoer et al. (2022), Hashim et al. (2015), and Yusrifalda et al. (2024) that public human capital has no significant effect on public sector organizational performance. Human capital, which encompasses the economic value of individuals in terms of knowledge and competence, requires the support of organizational capital to ensure the effectiveness of human resources and overall organizational performance (Hashim et al., 2015). Ednoer et al. (2022) further indicated that although human resources possess great potential, their influence on public sector organizational performance may be limited if not supported by adequate structural and relational capital. Meanwhile, Yusrifalda et al. (2024) emphasized that the mismatch between employees' skills and their assigned tasks is one of the factors contributing to the weak impact of public human capital on organizational performance. When human resources are not engaged or motivated to achieve organizational goals, it can hinder productivity and overall organizational effectiveness.

However, the results of this study differ from several previous studies, including those by Al-Husseini (2023), Dewabrata et al. (2022), and Gogan et al. (2016), which demonstrated that human capital has a positive and significant effect on organizational performance. (Gogan et al. (2016) revealed that the enhancement of human capital leads to improved organizational performance. Similarly, Al-Husseini (2023) found that human capital positively influences organizational outcomes. Furthermore, Dewabrata et al., (2022) confirmed that human capital positively affects spending performance in public sector organizations. The inconsistency with previous studies may be attributed to the characteristics of public sector organizations such as the Ministry of ATR/BPN, which faces challenges in optimizing human resource capacity due to limited access to relevant training and employees' relatively insufficient experience in their current roles. Thus, continuous

investment in human resource development, through targeted training and capacity-building programs, becomes essential to sustain and improve organizational performance in the public sector.

The Effect of Public Organizational Capital on Organizational Performance

The results of this study show that the public organizational capital variable has a positive influence on organizational performance, indicated by a path coefficient value of 0.160. Hypothesis H2 is supported, as the *t*-statistic value of 2.046 is greater than the critical *t*-value (1.645), and the *p*-value of 0.020 is less than the 0.05 (5%) significance level. This suggests that systems, procedures, databases, and organizational culture play a critical role in supporting employees' productivity and decision-making within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). According to Edvinsson & Malone (1997), structural capital is the institutionalized knowledge embedded within an organization—such as information systems, standard operating procedures (SOPs), and organizational routines—that enables human capital to perform effectively. This finding also aligns with the Resource-Based View (RBV), which posits that well-developed organizational structures and processes can enhance the organization's ability to utilize resources efficiently and achieve sustained performance improvements.

The results of this study are consistent with the findings of Ednoer et al. (2022) and Yusrifalda et al. (2024), which concluded that public organizational capital has a positive effect on organizational performance in the public sector. Similarly, Dewabrata et al. (2022) demonstrated that public organizational capital positively influences government spending performance. This study also supports the findings of Subramaniam & Youndt (2005), who stated that a strong organizational culture can enhance employee motivation and productivity, thereby improving overall organizational performance. In addition, the results align with Gogan et al. (2016) and Arshad et al. (2023), who emphasized that effective management of intellectual capital including public organizational capital can improve organizational efficiency and operational effectiveness. An appropriately designed organizational structure including control mechanisms, centralization, formalization, and specialization is crucial to support decision-making, rule standardization, work integration, and the effective utilization and sharing of knowledge and resources within the organization (Islam et al., 2015). Therefore, this study contributes to strengthening the empirical evidence that public organizational capital, particularly in the aspects of culture and organizational structure, plays a crucial role in enhancing the performance of public sector organizations, including the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). Therefore, maintaining and continuously improving public organizational capital is crucial to ensure sustainable performance and effective implementation of public services.

The Effect of Public Social Capital on Organizational Performance

The findings indicate that the public social capital variable has a positive effect on organizational performance, as evidenced by a *t*-statistic value of 3.139, which is greater than the critical *t*-value (1.645), and a *p*-value of 0.001, which is below the 0.05 (5%) significance level. Public social capital relates to networks, collaboration, and trust between organizations and external stakeholders. Strong social capital enhances inter-agency cooperation, facilitates relevant information sharing, and promotes effective coordination. Such robust relationships enable organizations to gain support, manage conflicts, and achieve synergy. Organizations with strong social capital are more resilient to shocks (Andrews, 2012). Moreover, social capital positively influences innovation, which in turn improves organizational performance (Ozgun et al., 2022).

This aligns with the Resource-Based View (RBV) theory, which explains that organizational advantage depends not only on external factors but also on how effectively internal resources are managed (Wernerfelt, 1984). As part of intellectual capital, public social capital reflects how social relationships and employee engagement within an organization can influence overall performance. Based on the findings of this study, public social capital plays an important role in enhancing organizational effectiveness, particularly in building good relationships with the public and ensuring that the organization's vision and mission are reflected in employees' work. These findings are also in line with Stakeholder Theory, which posits that organizations must consider the interests of all stakeholders to operate effectively (Freeman & McVea, 2005). A strong relationship between the organization and the public can increase public trust in the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), thereby positively impacting organizational performance.

These findings are consistent with previous studies by Ednoer et al. (2022) and Yusrifalda et al. (2024), which found that public social capital positively influences organizational performance. Strong social capital such as well-established networks, good relationships with the community and stakeholders has been shown to enhance organizational effectiveness by fostering better coordination, relevant information sharing, and greater public trust. Similarly, Hashim et al. (2015) emphasized that social capital, represented by horizontal relationships among individuals through social networks and shared norms, positively affects organizational performance. This study also aligns with Andrews (2012), who argued that social capital enhances organizational resilience to disruptions and strengthens innovation, ultimately improving performance. Therefore, this study provides further insight that public social capital serves as a key driver for achieving better performance in the public sector. Within the Ministry of ATR/BPN, Public Social Capital is reflected through collaborative relationships among units, partnerships with local governments, and participatory communication with the public in land administration processes. Such networks and mutual trust not only support the effectiveness of internal operations but also reinforce the institution's reputation and responsiveness in delivering public services.

The Effect of Public Technological Capital on Organizational Performance

The results of this study demonstrate that the public technological capital variable has a positive and significant effect on organizational performance, as indicated by a *t*-statistic value of 2.698, which is greater than the critical *t*-value (1.645), and a *p*-value of 0.004, which is lower than the 0.05 (5%) significance level. This suggests that the effective utilization of technology and digital infrastructure enhances operational efficiency, transparency, and responsiveness in public sector organizations. According to Edvinsson & Malone (1997), technological capital refers to the organizational capability to manage, apply, and innovate through technology-based systems to improve knowledge creation and process automation.

The results of this study support the findings of Pulic (2000), Hashim et al. (2015), Ednoer et al. (2022), and Yusrifalda et al. (2024), which state that public technological capital has a positive and significant effect on organizational performance. Pulic (2000) demonstrated that effective utilization of technology can enhance efficiency, productivity, and innovation within public sector organizations. Hashim et al. (2015) further proved that the collection, storage, and distribution of information become more efficient with the support of technological capital. Meanwhile, Ednoer et al. (2022) and Yusrifalda et al. (2024) emphasized that strong technological support enables public sector organizations to provide better public services, improve transparency, and accelerate decision-making processes. Within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), Public Technological Capital is manifested through the development of digital

land services, electronic land certification, and integrated spatial data systems. These innovations not only streamline administrative processes but also strengthen transparency and public trust, reflecting the agency's commitment to improving performance through technological advancement.

The Effect of Public Relational Capital on Organizational Performance

The findings reveal that the public relational capital variable has a positive and significant influence on organizational performance, as evidenced by a *t*-statistic value of 3.878, which is higher than the critical *t*-value (1.645), and a *p*-value of 0.000, which is below the 0.05 (5%) significance level. This indicates that effective management of relationships with stakeholders such as other government institutions, private entities, and the public plays a crucial role in achieving organizational objectives. The results of this study indicate that public relational capital is consistent with the Resource-Based View (RBV) theory, which emphasizes that internal and external organizational relationships are strategic resources that can enhance organizational performance when managed effectively. Furthermore, these findings are also relevant to Stakeholder Theory, which highlights the importance of public engagement and strong relationships with the media in addressing stakeholder needs and expectations. By strengthening public involvement and media communication, the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) can enhance legitimacy, transparency, and public trust, thereby improving overall organizational performance. For government organizations, high relational capital fosters better coordination in policy implementation and increases responsiveness to public needs.

The results of this study support the findings of Ednoer et al. (2022), Indrawati & Sembiring (2019), and Yusrifalda et al. (2024), which state that public relational capital plays a significant role in enhancing the performance of public sector organizations. This study is also consistent with Hashim et al. (2015) and Gogan et al. (2016), who found that strong collaboration between organizations and external parties can strengthen policy effectiveness, improve task implementation, and ultimately enhance organizational performance.

Thus, this study contributes to reinforcing the empirical evidence that public relational capital—particularly in the aspects of internal and external collaboration—plays an essential role in improving the effectiveness and efficiency of public sector organizations. In the case of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN), relational capital is reflected in the institution's interaction with local governments, communities, and professional associations in the implementation of spatial planning and land services. Furthermore, the study highlights that community engagement and communication strategies with the media are critical aspects that require further attention to strengthen organizational legitimacy and transparency, especially within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN). Consequently, this contributes to more effective service delivery, improved accountability, and the overall enhancement of organizational performance

CONCLUSIONS, SUGGESTIONS AND LIMITATIONS

This study concludes that intellectual capital plays a crucial role in enhancing organizational performance within public institutions, particularly the Ministry of ATR/BPN. The empirical findings indicate that four dimensions of intellectual capital—public organizational, social, technological, and relational capital—have a significant and positive effect on organizational performance, while public human capital does not show a statistically significant influence. These results suggest that individual competence alone may not directly improve performance unless supported by strong organizational systems,

technology, and collaboration networks. The research provides empirical evidence that knowledge-based resources, when institutionalized and integrated within public administration, become a strategic asset that drives accountability, responsiveness, and innovation. The novelty of this study lies in its application of a multidimensional intellectual capital framework within Indonesian bureaucratic reform, extending the Resource-Based View (RBV) and Stakeholder Theory to the public sector setting.

From a practical perspective, the findings suggest that efforts to improve organizational performance in public institutions should prioritize the enhancement of organizational systems, digital transformation, and external collaboration. The Ministry of ATR/BPN, in particular, should focus on strengthening knowledge management mechanisms and technological infrastructure to institutionalize employees' knowledge into sustainable organizational capabilities. Human capital development programs should not only improve individual skills but also encourage the creation of a collaborative culture and knowledge-sharing environment. These practical implications can assist policymakers and public managers in formulating strategies that align intellectual capital development with the principles of bureaucratic reform and service excellence.

Despite its contributions, this study has several limitations. The research focuses solely on one ministry, which may limit the generalizability of the findings to other public sector institutions. The use of cross-sectional data also restricts the ability to observe changes in intellectual capital and performance over time. Future research is recommended to adopt a longitudinal or mixed-method approach to capture the dynamic interaction between intellectual capital and performance. Comparative studies across multiple ministries or regional governments could also enrich the understanding of how contextual and organizational factors influence these relationships. Further exploration of moderating variables such as innovation capability, leadership, or organizational learning is encouraged to provide deeper insights into the mechanisms through which intellectual capital drives sustainable performance in the public sector.

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