

Regional Asset Management Information System: Its Effect On Public Service Quality & Regional Wealth

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ABSTRACT

This research is related to Asset Management Information System. Where, in Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, it is implied that there are efforts to improve towards good corporate governance practices which have an impact on the increasing need for information on the management of regional assets produced in the context of regional financial management. This research is relevant to be discussed in order to raise the importance of good asset management in an area. The population in this study is the area that implements asset management innovation. While the subject in this study is the innovation of the Asset Management Information System (SIMA) in Pontianak City. The results of this study indicate that SIMA which is a website-based application system with geospatial information is expected to be able to accommodate the problems that occur in the presentation of information on land and building asset data owned by the Pontianak City Government in previous years to be much better, more organized, accountable and transparent to the public/community because SIMA is able to accommodate and maintain the public transparency system that applies in the Pontianak City Government. In addition, through this SIMA, the Pontianak City Government, especially related OPDs, can easily supervise land and building assets belonging to the Pontianak City Government without having to check in the field so that it is hoped that the effectiveness and efficiency of the budget can be carried out properly. Not only that, it is hoped that the risk of data errors and loss of data on land and building assets of the Pontianak City Government can be minimized to a minimum in order to prevent irregularities in the submission of financial reports and regional assets.

Keywords: *Innovation, Information Systems, Asset Management, Community, Regional Potential*

1. INTRODUCTION

This research is related to Asset Management Information System. Management of regional assets is regulated in Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, with technical guidelines in the form of Regulation of the Minister of Home Affairs Number 17 of 2007 concerning Technical Guidelines for Management of Regional Property which is further updated by Regulation of the Minister of Home Affairs Number 19 of 2016 regarding Guidelines for the Management of Regional Property, where in the nature

of the legislation, it is very implied that there are efforts to improve towards the practice of good corporate governance. With the enactment of these laws and regulations, it will certainly have an impact on the increasing need for regional asset management information produced in the context of regional financial management.

At this time the development of Computer Information Technology is very rapid, starting from the world of Education, Medicine, Government and all other aspects. So that computer technology as a means of information becomes a very basic need and cannot be separated. The

development of the computer world has presented many application programs and programming software that are useful for those who need it [1].

The focus of this research is on Asset Management Information System in Pontianak City. The Pontianak City Government through the Pontianak City Regional Finance Agency (BKD) continues to strive to innovate to improve the regional land asset management system with geographic information that runs on the Asset Management Information System (SIMA) application by updating data, changing appearance, adding utility, improving and perfecting regional land asset statistics into a website-based information system, so that it is expected to be able to accommodate the problems that occur in the presentation of information on land asset data owned by the Pontianak City Government in previous years to be much better, more organized, accountable and transparent to the public/community.

In various audit findings, one of the causes of the Unqualified Opinion (WTP) by the BPK cannot be obtained by the Regional Government on the results of the examination of its financial statements due to asset management problems. The problems that cause the exception to the financial statements are the recording of fixed assets that are not fully supported by proof of ownership and the recording of assets that are not in accordance with applicable standards. Various problems in the management of regional assets require the seriousness of the Regional Government to organize their management, from planning to utilization and supervision. At least such governance can minimize the various irregularities that exist, including BPK findings in the examination of financial statements every fiscal year [2].

In relation to existing regulations, Unqualified Opinion (WTP) on local government financial accountability reports is one of the main indicators of the achievement of good corporate governance practices. An adequate information delivery system to the public is the key and absolute requirement in achieving this. A consistent and standardized public delivery mechanism is needed for a good transparency system to work. This mechanism must be carried out continuously and consistently, so an information technology-based application system is needed that is able to accommodate and maintain the public transparency system that applies in the Pontianak City Government.

Information system is a collection of interrelated elements that form a single unit to integrate data, process and store and distribute information [3]. Information systems include a number of components (humans, computers, information technology, and work procedures) that work together to produce a process of change (data into information) and are intended to achieve organizational goals or objectives [4]. In today's era the role of technology has a very positive impact on its users. So that technology is widely used in various fields, even the government and private parties do not want to be left behind. Because this is

also a challenge for the government to take advantage of this technology as a means of working so that it becomes more efficient and efficient. Moreover, in processing operational data in an agency usually use this technology [5]. With the development of technology that is becoming increasingly sophisticated, there are demands that must even be fulfilled to be able to meet the needs of life [6].

Regional assets are an important resource for local governments as the main support for local revenue. Therefore, it is important for local governments to be able to carry out adequate asset management. In asset management, local governments must take into account the aspects of planning needs and budgeting, procurement, receipt, storage and distribution, use, administration, utilization or use, security and maintenance, assessment, elimination, transfer, guidance, supervision and control, financing and claims. compensation so that regional assets are able to provide optimal contributions to the local government concerned so that the direction of development in the Regional Asset Management Sector can be integrated and programmed properly [7].

Asset management has several main activities, namely needs analysis, economic assessment, planning, pricing, procurement and disposal, recording, appraisal, and reporting. Asset management is developing quite rapidly starting with a static orientation, then developing into a dynamic, initiative and strategic orientation. So it can be concluded that asset management includes processes starting from the planning process to the disposal (disposal) and the need for supervision of these assets for the life of their use by an organization [8]. While the benefits of asset management/management are to improve management and accountability, improve service management, improve risk management, namely analyzing the possibilities and consequences of asset failure and improving financial efficiency [9].

Internet facilities with supporting technology devices allow the development of a regional asset management information system which has several advantages, including the ease of distributing application programs, easy and practical because it can be accessed from anywhere and anytime, has faster, cheaper and better access to information and is able to reduce costs. costs for the need for delivery and dissemination of information. Asset management is a part or component of an Institution/Department that empowers fixed assets that are owned according to their functions and uses [10]. Meanwhile, according to [11], asset management is a condition that describes asset management, both within a certain period of time with the aim of providing assurance about the value of an asset in currency units and also to regulate the minimum amount of expenditure (better known as efficient).

Information systems play an important role in the planning and control system of the public sector which, if designed properly, can guarantee the implementation of good stewardship principles [12]. Therefore, the use of

information systems needs to be optimized to build a network of management information systems and work processes that allow the government to work in an integrated manner by simplifying access between work units [13].

[14] and [15], the results of his research prove that the asset management information system has a positive and significant effect on the effectiveness of fixed asset management. These results are also supported by research conducted by [16], [17], [18] and [12]. Meanwhile, in research conducted by [19] provide evidence that information systems have a negative and significant effect on the effectiveness of fixed asset management. With the use of an asset management information system, it is hoped that the implementation of regional property management can be carried out more optimally, this asset management information system is in the form of an application that can manage data and information related to physical assets owned, especially in terms of capital expenditures [20].

According to [21], in his research explains that asset management is very important because it will support the implementation of the duties and functions of government agencies. The reasons for the importance of asset management include the need to confirm the legal position of each asset, especially land and buildings which are often the object of dispute between more than one agency, the need for asset maintenance, affirmation of the party responsible for managing these assets.

Management (management) of regional assets is one of the determinants of healthy business performance, so an optimization analysis is needed in the assessment of regional assets, namely: inventory, identification, legal audit, and assessment that is carried out properly and accurately. Currently, the Asset Management Information System (SIMA) is an effective means to improve performance so that work transparency in asset management is guaranteed without the need for worries about weak supervision and control [22].

In research conducted by [23], local governments can create sources of income by optimizing the processing of assets owned by local governments by taking strategic steps to optimize local government assets which are currently categorized as not yet optimal and evaluate the inefficiency of idle assets belonging to local governments that require high operational and maintenance costs. big. The authority given is also related to how local governments are able to maximize their regional wealth, for example through asset management.

In addition, according to [24], the authority given is also related to how local governments are able to maximize their regional wealth, for example through good asset management. Assets themselves can be defined as goods/objects that can be owned and have economic value, commercial value or exchange value owned or used by a business entity, institution or individual. State assets are immovable goods (land and/or buildings) and movable

goods (inventory) purchased at the expense of the State Budget and other legitimate acquisitions, which are owned/controlled by non-departmental government agencies, agencies, excluding separated assets. and not local government wealth. Therefore,

This research is relevant to be discussed in order to raise the importance of good asset management in an area. Where, Financial AgencyThe Region (BKD) of Pontianak City is trying to be consistent in developing the SIMA application as evidenced by the continuous development and maintenance of land asset data in the previous budget years so as to realize the orderly administration of Regional Property Management (BMD) in the administration of government based on the applicable regulations as well as increasing transparency, control and accountability of government administration in the context of implementing the concept of Good Corporate Governance by implementing a computerized system.

In addition, it is also hoped that the information system will be improved by improving functions and features as well as programs running on the application <http://sima.pontianakkota.go.id/>, in line with the achievement of the target for the realization of e-Government towards the implementation of a more effective and efficient government system, especially for the Pontianak City Government.

2. RESEARCH METHODS

This study uses a literature review research method by looking for theoretical references that are relevant to the cases or problems found. According to [25] states that a literature review is a written summary of articles from journals, books, and other documents that describe theories and information both past and present, organizing the literature into topics and documents needed. The type of data used by the author in this study is data obtained from the study of literature. This research with literature study has the same preparation as other research, but the sources and methods of data collection are by taking data in the library, reading, taking notes, and processing research materials [26].

In this study, data collection was also carried out through searching various sources which were then processed and described in narrative form according to data needs. The population in this study is the area that implements asset management innovation. While the subject in this research is the innovation of the Asset Management Information System (SIMA) in Pontianak City. The data used come from reports, journals, scientific articles, literature reviews containing the concepts studied. Starting with research material that is sequentially considered from the most relevant, relevant, and quite relevant.

3. RESULTS AND DISCUSSION

The main problem in terms of Regional Asset Management faced in realizing the vision of the Pontianak City Regional Finance Agency (BKD) is Professional in Financial Management and Regional Assets and Optimal in Increasing Regional Income, namely the unavailability of an accurate data base on land and building assets belonging to the City Government Pontianak. What is meant by data base here is the application of a data base with Geospatial Information (IG) along with other tools and infrastructure capable of supporting an orderly process of administration of data on land and building assets that have great economic potential. The unavailability of an accurate database, this causes the Pontianak City Government to find it difficult to know for sure the land and building assets that are managed and controlled so that the assets managed and controlled are not optimal in their use and on the other hand the Pontianak City Government will have difficulty developing the utilization of these assets in the future. Through the development of SIMA, it is hoped that it will be able to answer the problems faced by the Pontianak City Government in managing regional assets in order to support accrual-based local government financial reports and realize the Pontianak City BKD vision.

The development of SIMA is intended to reorganize and improve the implementation of information technology, especially to improve the reliability of SIMA in the specification process for presenting reports on land and building assets owned by the Pontianak City Government by utilizing effective and efficient information system tools (applications/programs/software) and guaranteed reliability in data accessibility, so that it can be used by the people of Pontianak City in obtaining information on the location or location of government assets in the Pontianak City area and utilized by the competent authorities in carrying out the process of administering regional assets or property through SIMA to re-directed to proportional improvements according to specified standards and encourage government officials regions can work more professionally in carrying out their main tasks and functions in the Pontianak City Government.

The purpose of developing this SIMA is so that data and information on assets or regional property owned by the Pontianak City Government and related agencies in Pontianak City can be collected into a database and managed electronically by using a reliable information system application device so that it can be used as an effective medium in utilizing land and building assets appropriately, quickly and accurately by users and can be accessed anytime (realtime) and anywhere via the internet.

As a website-based information system with geospatial information SIMA is expected to be able to answer the problems faced by the Pontianak City Government in managing regional assets/goods in order to support accrual-based local government financial reports and become the spearhead of means of securing land and building assets

without having to check in the field so as to save more costs, energy and time.

With the enactment of Government Regulation Number 27 of 2014 concerning Management of State/Regional Property and Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property, it is mandated that every Regional Government carry out orderly management of regional assets. Even today, orderly management of regional assets is an absolute requirement that determines the opinion that will be given by the Supreme Audit Agency (BPK) on the Regional Government Financial Reports. Many local governments have lowered their opinions or even their financial reports are considered unfair due to the management of assets that are not in an orderly and reasonable manner. This is what causes each regional government to compete with each other to manage regional assets in an orderly manner.

Prior to the SIMA, the management of land and building assets of the Pontianak City Government was only carried out through a manual recording mechanism or only limited to memory. This manual recording is very vulnerable to data errors because the land and building database is only recorded and reported in manual records, plus if there is a change of goods management officer (goods manager) then the risk of data loss will be very possible.

As time goes by and needs, with the increasingly complex issues concerning the management of regional assets, the Pontianak City BKD through the Regional Asset Management Sector seeks to innovate by making changes in the regional asset management mechanism, one of which is the development of SIMA. The recording of land and building assets that was previously only done manually or limited to memory was changed to a system and computerized recording, so that it is hoped that it will reduce the risk of data recording errors and if there is a change of goods management officer (goods manager) the data on land and building assets does not lost and still stored properly and accurately.

Today SIMA is not even only a means of recording and securing land and building assets, SIMA is a means of delivering information to the public/community transparently in order to achieve good corporate governance practices because SIMA able to display the position of the location of land assets in the map of the administrative area of Pontianak City and how the distribution of land and building assets per sub-district and urban village in Pontianak City.

Unlike most other Regency/City Governments in Indonesia which only use 1 (one) system in administering regional asset management which generally only uses the Regional Goods Management Information System (SIMBADA), the Pontianak City Government through the City Regional Finance Agency (BKD) Pontianak has made an innovation by developing SIMBADA itself by adding

geospatial information (GI) to land assets (KIB A) and building assets (KIB C) belonging to the Pontianak City Government. The new system which is an innovation from SIMBADA with the addition of a GI that is open and transparent to the public/community is called the Asset Management Information System (SIMA). This SIMA application is designed to provide information to the public or the public about all land and building assets owned by the Pontianak City Government which is internet-based so that it is easy to access quickly and accurately. This application uses imagery from google mapping so that it can provide an overview of the distribution of existing assets throughout the administrative area of the Pontianak City Government. The information that can be seen in the SIMA application includes photos of assets, asset addresses, land area, asset acquisition price, year of asset acquisition, certificate with watermark of Pontianak city government, and so on. This application uses imagery from google mapping so that it can provide an overview of the distribution of existing assets throughout the administrative area of the Pontianak City Government. The information that can be seen in the SIMA application includes photos of assets, asset addresses, land area, asset acquisition price, year of asset acquisition, certificate with watermark of Pontianak city government, and so on. This application uses imagery from google mapping so that it can provide an overview of the distribution of existing assets throughout the administrative area of the Pontianak City Government. The information that can be seen in the SIMA application includes photos of assets, asset addresses, land area, asset acquisition price, year of asset acquisition, certificate with watermark of Pontianak city government, and so on.

3.1. Management of land and building assests before SIMA

Prior to the SIMA, the management of land and building assets of the Pontianak City Government was only carried out through a manual recording mechanism or only limited to memory. This manual recording is very vulnerable to data errors because the land and building database is only recorded and reported in manual records, plus if there is a change of goods management officer (goods manager) then the risk of data loss will be very possible.

3.2. Management of land and building assets after SIMA

As time goes by and needs, with the increasingly complex issues concerning the management of regional assets, the Pontianak City BKD through the Regional Asset Management Sector seeks to innovate by making changes in the regional asset management mechanism, one of which is the development of SIMA. The recording of land and building assets that was previously only done manually or limited to memory was changed to a system and computerized recording, so that it is hoped that it will reduce the risk of data recording errors and if there is a change of

goods management officer (goods manager) the data on land and building assets does not lost and still stored properly and accurately.

Today SIMA is not even only a means of recording and securing land and building assets, SIMA is a means of delivering information to the public/community transparently in order to achieve good corporate governance practices because SIMA able to display the position of the location of land assets in the map of the administrative area of Pontianak City and how the distribution of land and building assets per sub-district and urban village in Pontianak City.

For the Pontianak City Government, the use of SIMA can provide convenience and advantages at the same time in the following respects, namely, first, all data attributes of assets are recorded and inventoried in detail. Second, the achievement of orderly administration of asset recording (additions, deletions, updating and others). Third, the processing of asset data can be done quickly, so that information can be obtained more effectively and efficiently. Fourth, the monitoring process for assets is more optimal, this is due to SIMA's ability to perform both asset and spatial analysis. Fifth, provide convenience (supporting tools) in the decision-making process. And sixth, SIMA is easy to develop in a reliable system design and able to accommodate the rapid development of information and communication technology.

Meanwhile, for the public/community, the use of SIMA can provide benefits in the following ways, namely first, the public can access quickly and know with certainty and accuracy information on land and building assets belonging to the Pontianak City Government, both the nominal value of the goods, their condition and location. Second, the means of publishing the orderly administration of regional assets in general as well as increasing supervision by the public on the use of regional assets. And third, updating data/data updating, maintaining asset data and information that is presented in a timely and accurate manner for users (the public), without requiring an information system intermediary.

3.3. SIMA as a Website-Based Information System

The SIMA application is a website-based application, the reason why the SIMA application is web-based is so that this application can be accessed easily by users, both the Pontianak City Government as the owner and by the public/society as a whole. With a website based, OPDs in the Pontianak City Government and the public/community who want to get information about land and building assets belonging to the Pontianak City Government will find it easier because they don't have to bother with the application installation process first.

Through SIMA, both the Government and the public/community can easily obtain information on land and building assets belonging to the Pontianak City Government

without having to be charged or restricted because SIMA has very informative features. The features available on SIMA include, first, the Home Page. The home page contains a glimpse of the Pontianak City Government's assets which have become icons of Pontianak City itself, including the Tugu Digulis fountain, the open stage of Taman Alun Kapuas and the Waterfront Taman Alun Kapuas. Second, that is Land Asset Data. The land asset data contains a list of land and building assets owned by the Pontianak City Government complete with the registration register number, year of acquisition and use of the land and building assets. Third, namely HPL Land Asset Data. The HPL land asset data contains a list of land and building assets owned by the Pontianak City Government with Management Rights (HPL) status. Fourth, namely Asset Map. The Asset Map contains a map of the location of land and building assets owned by the Pontianak City Government accompanied by location photos and distribution of land and building assets per sub-district and kelurahan in Pontianak City. In addition, asset maps can also contain a map display of asset locations using Google Maps Satellite Imagery.

3.4. SIMA as a Supporting Means of Orderly Management of Regional Assets

The implementation of regional government functions cannot be separated from the allocation of funds needed to carry out every government affair that has been mandated by Law Number 23 of 2014 concerning Regional Government. Sources of funding originating from regional revenues must be managed optimally so that development targets can be achieved.

Regional financial management is realized in a Regional Revenue and Expenditure Budget (APBD), so that an analysis of regional financial management is carried out on the APBD and regional financial reports. Therefore, it is necessary to conduct an analysis of regional financial management at least 5 (five) years in advance, which is basically intended to produce an overview of the regional financial capacity or capability in funding the implementation of regional development.

In analyzing regional financial management and funding frameworks, it is necessary to first understand the types of objects of income, expenditure and financing in accordance with the authority. This analysis is used as a basis for determining future funding, taking into account the opportunities and constraints faced.

With the enactment of Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, with technical guidelines in the form of Regulation of the Minister of Home Affairs Number 17 of 2007 concerning Technical Guidelines for Management of Regional Property, which was further updated by Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management Regional Property,

where in nature of the legislation mandates so that every Regional Government carries out an orderly management of regional assets. Even today, orderly management of regional assets is an absolute requirement that determines the opinion that will be given by the Supreme Audit Agency (BPK) on the Regional Government Financial Reports. Many local governments have lowered their opinions or even their financial reports are considered unfair due to the management of assets that are not orderly and reasonable. This is what causes each regional government to compete with each other to manage regional assets in an orderly manner. Therefore, it is hoped that SIMA can continue to be used by the Pontianak City Government in a sustainable manner because SIMA is an application that aims to create an orderly management of regional assets.

3.5. SIMA as A Replicable System

The main problem in terms of Regional Asset Management that is often faced by Regional Governments is the management of regional government assets that have not been orderly. The lack of orderly management of regional assets is mainly due to the unavailability of an accurate data base on land and building assets belonging to the regional government, especially land and building assets that have great economic potential. The unavailability of an accurate database. This causes local governments to often find it difficult to know for sure the land and building assets that are managed and controlled so that the assets managed and controlled are not optimal in their use and on the other hand local governments will have difficulty developing and utilizing these assets in the future.

As a system developed to serve as a means of supporting the orderly administration of regional asset management, SIMA can certainly be replicated by any regional government that wishes to further improve the orderly management of its land and building assets. Moreover, nowadays each regional government is competing with each other to manage regional assets in an orderly manner in order to get the best opinion from the Indonesian Supreme Audit Agency (BPK) on the financial statements of their regional governments.

4. CONCLUSION

As a system that was developed to serve as a means of supporting orderly management of regional assets, where orderly management of regional assets is an absolute requirement that determines the opinion that will be given by the Supreme Audit Agency (BPK) RI on Regional Government Financial Reports, SIMA so that it can continue to be used by the City Government. Pontianak in a sustainable manner. In addition, SIMA which is a website-based application system with geospatial information is expected to be able to accommodate the problems that occur in the presentation of information on land and building asset data owned by the Pontianak City Government in previous years to be much better, more organized, accountable and

transparent to the public/community because SIMA is able to accommodate and maintain the public transparency system that applies in the Pontianak City Government.

A part from being a means of supporting orderly management of regional assets and media for public transparency, through SIMA the Pontianak City Government, especially related OPDs, can easily supervise land and building assets owned by the Pontianak City Government without having to check in the field so that budget effectiveness and efficiency are expected can be done well. In addition, it is expected that the risk of data errors and data loss on land and building assets of the Pontianak City Government can be minimized to a minimum in order to prevent irregularities in the submission of financial reports and regional assets.

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