

Jurnal Ilmu Administrasi

Media Pengembangan Ilmu dan Praktek Administrasi
 Volume 22 | Number 2 | December 2025

Vol. 22 No.2
 pp 186-195 © 2025
 ISSN 1829 - 8974
 e-ISSN 2614-2597

ASSET OPTIMIZATION STRATEGY OF THE TECHNICAL IMPLEMENTATION UNIT OF THE CULTURAL PARK AND MUSEUM OF THE REGIONAL EDUCATION AND CULTURE AGENCY OF THE WEST SULAWESI PROVINCE

¹Muhammad Idris DP, ²Andyka Eka Putra Bombing, ³Wahyu Nurdiansyah Nurdin, ⁴Ilima Fitri Azmi

^{1,3,4} Politeknik STIA LAN Makassar, Indonesia

²Dinas Pendidikan dan Kebudayaan Daerah Provinsi Sulawesi Barat, Indonesia

¹idrismuhammad@stialan.ac.id, ²andyeka63@gmail.com, ³wahyu.nurdiansyah28@gmail.com,

⁴ilimafitriazmi@stialanmakassar.ac.id

ARTICLE INFORMATION

Article history :

Submit:

07-04-2025

First Revision:

10-12-2025

Accepted:

22-12-2025

Keywords :

Asset management; bureaucracy; public sector asset; local government; implementation

© The Author(s)



This work is licensed under a Creative Commons Attribution-NonCommercial- ShareAlike 4.0 International License.

ABSTRACT

Asset optimization in asset management seeks to maximize an asset's physical, legal, and economic potential through proper management, procedures, and utilization. The Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency of West Sulawesi Province has not yet conducted asset valuation or implemented leasing mechanisms, resulting in suboptimal revenue generation. This study examines how asset optimization can be strengthened through improved management, procedural implementation, and utilization forms. Using a qualitative descriptive design, data were collected through interviews, observation, and documentation involving eight informants. Findings indicate that planning, asset utilization, lending, and cooperation-based utilization have been implemented, although not yet supported by valuation and leasing practices. The study recommends conducting asset valuations, formalizing lease implementation, and integrating leasing with lending and cooperation systems to enhance revenue. Proper adoption of these strategies can position the Unit as a more productive cultural service institution.

A. INTRODUCTION

In the era of regional autonomy, local governments are given greater authority to manage state assets. For this reason, local governments must be able to control state assets in a transparent, professional, accountable, effective and efficient manner. Local governments need to have a reliable management system to support the management of local assets starting from the planning system, implementation/management and supervision system.

Every region in Indonesia has different potential and wealth of resources. However, these resources must be managed optimally so that the benefits can be felt by all residents. Therefore, regional autonomy is a necessity that cannot be stopped and has become a democratization necessity. The

potential and wealth of different resources exist in every region in Indonesia. However, these resources must be managed properly so that all residents' benefit. One manifestation of autonomy is the ability of local governments to take advantage of existing opportunities and or seek breakthroughs to increase local revenues.

Regional asset management must be carried out properly to show regional wealth, clear ownership status, protection of regional goods, and increase Local Own-Source Revenue from the utilization of regional assets. Every region in Indonesia has diverse potential and resource wealth. Diverse resources must be managed optimally so that they can be advantageous for every citizen. If government assets is not managed properly, the asset can be a financial burden for the government (Toha et al., 2025). Government's asset management has been long discussed in academic context and associated with the practice of good governance concept (Mardiasmo & Sampford, 2015). Government's asset management has been studied from various perspective of multidisciplinary approach and has been a popular research subject in many previous studies(Botituhe et al., 2018; Kusnawati et al., 2019; Leky et al., 2020; Wijayanti et al., 2017).

In the implementation of local government, regional assets are a much-needed resource and potential (Batara et al., 2015; Mediatty et al., 2024). Many research have emphasized the urgency of government asset management(Dharma et al., 2023; Misnan et al., 2012; Nasir et al., 2022). If managed properly, these assets can provide benefits to the community and local government as a source of income, while increasing the role and function of local government as a service provider to the community. Effective asset management is crucial for the promotion of operational efficiency and the attainment of sustainable development within local administrations in Indonesia (Sumaryana et al., 2024). Assets controlled by local governments are recognized and classified, including those with potential and those lacking it. Assets with potential can be categorized according to the primary sectors emphasized in the regional revenue development strategy over the short, medium, or long term.

Local asset optimization is the method used to maximize the value and use of local government held land, buildings, infrastructure, and other assets. The objective of optimizing regional assets is to enhance the efficiency of asset utilization, promote regional expansion, augment local own-source revenue, and deliver the most advantageous outcomes for the community. Optimizing regional assets is an important step in supporting sustainable regional development, improving the quality of public services, and maximizing community welfare. Local governments can improve their financial and operational performance and make a positive contribution to their economic growth through effective asset management. It is essential to acknowledge that government asset management contributes to the enhancement of public sector efficiency. This resource should be viewed not just as a tool to fulfill public needs but also as a potential source of economic revenue and a governmental asset (Roje et al., 2015).

Existing studies on public-sector asset management predominantly examine regulatory frameworks, accountability mechanisms, and optimization strategies at the broader local government level (e.g., Botituhe et al., 2018; Kusnawati et al., 2019; Leky et al., 2020). However, prior research has not explored how cultural institutions, particularly regional technical units operationalize asset optimization in contexts where valuation, leasing mechanisms, and integrated utilization systems remain absent. Current research provides limited empirical insight into how incomplete asset management procedures inhibit revenue generation and operational performance at the institutional level. This study addresses that gap by offering the first in-depth, qualitative analysis of asset optimization practices within the Technical Implementation Unit of the Cultural Park and Museum of West Sulawesi Province, highlighting procedural shortcomings such as the absence of asset valuation and non-implementation of leasing despite regulatory mandates. The novelty of this research lies in its development of an integrated optimization model that combines asset valuation, leasing, and cooperative utilization to enhance revenue potential and institutional productivity. an approach not previously articulated in the literature or applied within the studied institution.

West Sulawesi Provincial Government is the government agency that manages administration and development in West Sulawesi Province, Indonesia. Economic, social, infrastructure, health and education are all part of the lives of the people of this province. Increasing Original Local Government Revenue (PAD) is the main goal of the provincial government. Original Local Government Revenue is revenue obtained by regions from sources within their own territory and managed independently. Local Own-Source Revenue sources can include levies tax, municipal tax, the results of the management of separated local assets, and others. The unit responsible for the management, supervision and

development of education and culture in West Sulawesi Province is the Education and Culture Agency of West Sulawesi Province. The main tasks of this office include organizing primary and secondary education, developing teachers and education personnel, and preserving and developing local culture. In addition, the office collaborates with various organizations to improve education and culture in the area. An institution under the auspices of the West Sulawesi Provincial Office of Education and Culture is the Regional Technical Implementation Unit (UPTD) of the West Sulawesi Cultural Park and Museum. The UPTD is responsible for managing and developing cultural parks and museums to preserve, develop and teach local culture in West Sulawesi Province. the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency of the West Sulawesi Province also plays a role in organizing cultural events, cooperation with other parties, promotion and cultural tourism. With these roles and functions, the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency of the West Sulawesi Province should be optimized in Local Own-Source Revenue through cultural and tourism activities because if a museum makes money for the government, for example, through admission fees, ticket sales, or other revenue streams like cafeterias and gift shops, it is deemed an asset. When assets offer quantifiable financial benefits and aid in accomplishing the entity's goals, they are acknowledged (Christiaens, 2022).

B. METHOD

A qualitative method was used for this research. The qualitative method was chosen because the context is suitable and considered relevant for obtaining perspectives from various related parties, understanding the phenomena and policy dynamics that occur to provide an overview of the optimization of regional asset utilization. Qualitative method has been applied in various research on government asset management (Khoirudin, 2024; Khoyunnisa & Iqbal, 2024; Prasetya et al., 2023; Tirayoh et al., 2021). With this method, researchers can interact directly with stakeholders through interviews, observations and document reviews that can provide richer and more contextual data. Primary data was collected via interviews with stakeholders in asset management, including the Head of the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency of West Sulawesi Province, the Head of the Administration Unit of the Technical Implementation Unit, and staff members of the same unit. The locus of the research is chosen because it can reflect how asset optimization is being carried out in government institutions, especially institutions with big resources and activities. Researchers also conducted interviews with Art Curators, Artists and Visitors to the the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency and triangulate data by taking references from secondary sources in the form of reports, news, journal articles etc. related to the topic. In addition, researchers will go directly to the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency to make direct observations of how the implementation of regional asset optimization there.

C. RESEARCH FINDING AND DISCUSSION

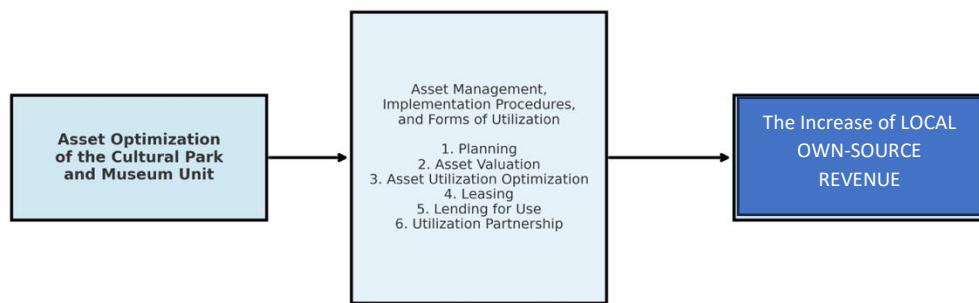
In asset management, the process known as asset optimization is carried out with the aim of optimizing the potential of assets in terms of their physical characteristics, location, value, quantity or volume, legality, and economy. In this case, the assets of the West Sulawesi Provincial Government which is the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency has the potential to increase regional revenue.

Asset inventory, legal audit, asset valuation, asset optimization, and asset supervision and control are the five phases of labor that make up asset management (Siregar, 2004). Physical inventory and juridical/legal inventory are the two components of asset inventory. Shape, area, location, volume, type, address, and other factors comprise the physical attributes. The status of control, legal concerns, the ultimate limit of control, and other factors make up the juridical component. Data gathering, codification, grouping, and bookkeeping are the work procedures that are carried out based on the asset's purpose. A legal audit is a component of asset management that encompasses the assessment of asset control status, the evaluation of systems and procedures for asset management or transfer, the identification and resolution of legal concerns, and the formulation of strategies to address various legal challenges related to asset control or transfer. Legal problems that are often encountered include: unclear status of control rights, assets controlled by other parties, unmonitored transfer of assets. Asset

Valuation is a procedure for evaluating the assets under management. This is often conducted by an independent value expert. The valuation results can ascertain the asset values and provide information for pricing the assets for sale. Asset Optimization is a procedural framework within asset management designed to enhance the physical attributes, quantity, legal status, value, economic potential of an asset, and location. At this point, the assets managed by the local government are categorized into those with potential and those without. Assets with potential can be categorized according to the primary sectors that underpin the national economic growth strategy throughout the short, medium, and long term. The requirements for establishing this are quantifiable and clear. Simultaneously, for assets that cannot be optimized, the underlying causes must be investigated. The issue may stem from legal, physical, low economic worth, or other considerations. The outcome of this phase is a suggestion comprising objectives, strategies, and programs to enhance the management of the assets under supervision.

Supervision and control are crucial for the efficient execution of regional goods management and the efficacy of advice, oversight, and regulation, assuring the orderly administration of regional assets. The Regulation of the Minister of Internal Affairs Number 19 of 2016 regarding Technical Guidelines for the Management of Regional Assets delineates that control is an endeavor to ensure and direct that the executed work aligns with the established plan, whereas supervision is an effort to ascertain and evaluate the actual circumstances concerning the execution of tasks and/or activities, determining their compliance with relevant laws and regulations. Asset Optimization in the West Sulawesi Provincial Agency of Education and Culture is stated in the Regulation of the Minister of Internal Affairs Number 19 of 2016 in the form of lease, loan for use, utilization cooperation, build-transfer, and build-transfer without changing the ownership status, and infrastructure provision cooperation (KSPI).

To explain how the optimization of the assets of the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency is carried out, as shown in graph 1 (the research framework) below, the researcher picks one of Terry's management function theory, Planning (Terry, 1972). Then, the Implementation Procedure is based on Doli Siregar's theory of asset management that includes Asset Valuation, Asset Optimization, and Asset Supervision and Control (Siregar, 2004). Then to analyze the form of utilization, the researcher examines it based on Regulation of the Minister of Internal Affairs Number 19 of 2016, namely lease, loan for use, and utilization cooperation.



Source : Author, 2024
Figure 1: Research Framework

Every year, the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency plans technical activities for the preservation of Cultural Arts and Museums as well as the organization and development of cultural arts.

Table 1. Activity of the Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency

No.	Activity	Time
1	Ada' Tuho Sakka' Pambojangan Festival	March 2024
2	Mammesa Annual Art, West Sulawesi	April 2024

No.	Activity	Time
3	Lalla Tassisara Culture Festival	May 2024
4	West Sulawesi Theatre Group Meet-up	June 2024
5	POP Culture Festival	July 2024
6	Festival of Traditional Game and Sport	August 2024
7	Local Culture Week 2024	September 2024
8	Literature Week	November 2024

Source: The Technical Implementation Unit of the Cultural Park and Museum of the Regional Education and Culture Agency, 2024

Activities of The Technical Implementation Unit of the Cultural Park and Museum in 2024, as shown in the table above, are as follows:

1. Ada' Tuho Sakka' Pambojangan Festival
2. Annual Art Mammesa West Sulawesi
3. Lalla Tassisara Culture Festival
4. Temu Teater in West Sulawesi
5. POP Culture Festival
6. Folk Games and Traditional Sports Festival
7. Regional Culture Week
8. Literature Week

The theory of management functions says that "Planning is a process that entails efforts to forecast future trends and establish appropriate plans and tactics to achieve the organization's goals and objectives (Terry, 1972)." This is in line with the planning of the activities of The Technical Implementation Unit of the Cultural Park and Museum, which contributes to the achievement of the organization's goals and objectives, including:

1. Increased Management Efficiency and Effectiveness,
 - a. Structured planning helps in the optimal allocation of resources, be they human, financial, or material.
 - b. With clear planning, each program and activity can be implemented in a more organized manner, reducing wasted time and costs.
2. Conservation and Promotion of Culture,
 - a. Planning helps to maintain and preserve the local cultural heritage in West Sulawesi in a systematic and sustainable manner.
 - b. Develop programs aimed at promoting local culture to the wider community.
3. Infrastructure Development,
 - a. A good plan enables the development and maintenance of cultural park infrastructure, such as performance halls, art galleries, and other support facilities.
 - b. Ensure that the available facilities are always in good condition and meet the standards of visitors and artists.
4. Increased Community Participation,
 - a. Involve the local community in the planning and implementation of activities, thus fostering a sense of ownership and active participation in cultural preservation.
 - b. Provide space for local communities and artists to be creative and contribute to cultural activities.
5. Development of Quality Programs and Activities,
 - a. With good planning, the programs and activities that are organized can be more varied and of higher quality, attracting more visitors and participants.
 - b. Providing opportunities to design activities that suit the needs and interests of various community groups.
6. Continuous Evaluation and Improvement,
 - a. good planning includes evaluation and feedback mechanisms, which enable the identification of shortcomings and improvements in the future.

- b. Help in setting clear targets and success indicators, so that progress can be measured and strategies adjusted as needed.

The Technical Implementation Unit of the Cultural Park and Museum should use the asset appropriately to increase revenue through ticket sales, facility rentals, and other activities that are not currently being carried out. In addition, it should be able to find additional sources of funding such as sponsorships, grants, and partnerships with the private sector, considering the various benefits obtained above.

Asset valuation is the process of determining the value of an asset, whether it is a building, land, equipment, or intangible assets such as trademarks or patents. The main purpose of asset valuation is to determine its market value. Asset valuation at the The Technical Implementation Unit of the Cultural Park and Museum is very important to determine the value of the assets owned. Based on the results of interviews conducted with informants regarding the valuation of assets of the The Technical Implementation Unit of the Cultural Park and Museum. The results of the interview with the Head of The Technical Implementation Unit of the Cultural Park and Museum shows that an asset valuation of the Technical Implementation Unit of the Cultural Park and Museum has not been carried out, hopefully in the future an asset valuation of the The Technical Implementation Unit of the Cultural Park and Museum can be carried out. According to Siregar (2004), Asset Valuation is a procedural framework for assessing the value of controlled assets. Independent valuation consultants typically undertake this responsibility. The outcomes of the valuation will be utilized to ascertain the worth of the assets to be sold. In line with this, The Technical Implementation Unit of the Cultural Park and Museum should periodically assess the assets to determine their economic value and market value.

Table 3.
Facilities and Infrastructure Data of Cultural Park and Museum Unit

No.	Name	Type of Item	Item Specifications	Quantity	Year	Source of Acquisition
1	Cabinet	Wooden, 3 doors	120 x 240 cm	4 units	2013	APBD
2	Brother Cabinet	Aluminum	-	1 unit	2013	APBD
3	Chair	Futura	Blue	3 units	2013	APBD
4	Table	-	-	11 units	2013	APBD
5	Cabinet Chair	Type 9	Black	4 units	2013	APBD
6	Chair	Futura	Grey	3 units	2020	APBD
7	Computer	Dell Inspiron PC	-	2 units	2013	APBD
8	Traditional House Building	-	-	1 unit	2020	APBD
10	Water Pump	-	-	1 unit	2020	APBD
11	Tandem	-	-	1 unit	2020	APBD
12	Toilet/WC Building	One floor	4 x 6 m	2 units	2020	APBD
13	Sound System	18-inch Speakers	-	4 units	2023	DAU APBD
14	Sound System	12-inch Speakers	-	4 units	2023	DAU APBD
15	Power Supply	-	-	3 units	2023	DAU APBD
16	Sound System Mixer	24 Channel	-	1 unit	2023	DAU APBD
17	Active Loudspeaker	Crimson	15-inch	4 units	2023	DAU APBD

No.	Name	Type of Item	Item Specifications	Quantity	Year	Source of Acquisition
18	Wireless Microphone	Shure URD 11	-	1 set	2023	DAU APBD
19	Equalizer	-	-	1 unit	2023	DAU APBD
20	Cajon Musical Instrument	-	-	1 unit	2023	DAU APBD
21	Bass Guitar	Yamaha	-	1 unit	2023	DAU APBD
22	Acoustic Guitar	Yamaha	-	2 units	2023	DAU APBD
23	Electric Guitar	Scorpions	-	2 units	2023	DAU APBD
24	Keyboard	Yamaha PSR-SX700	-	1 unit	2023	DAU APBD
25	Calong	-	-	6 sets	2023	DAU APBD
26	Mandar Drum (Macca)	-	-	3 units	2023	DAU APBD

Source: Asset Data of The Technical Implementation Unit of the Cultural Park and Museum, 2024

The data above shows that the unit has prepared some facilities and infrastructure to ensure the organization runs well. Optimizing the utilization of assets involves a strategy to ensure that all available assets are used efficiently and effectively. This is defined as the relationship between the usefulness of services, rewards, and benefits, so that optimization is the utilization of an asset that can produce greater benefits or also generate income. The interviews conducted with informants regarding the optimization of the utilization of assets shows that the utilization of the assets of The Technical Implementation Unit of the Cultural Park and Museum is currently on a rent-for-use basis and through utilization partnerships. For rent-for-use by organizations, educational institutions or art communities that frequently carry out activities, it is important that the rent-for-use agreement is clear, including the responsibilities of the tenant, the duration of the rent and the conditions of return. Then, for the utilization of assets, it is possible to develop partnerships with educational institutions, art communities and other organizations for joint programs that utilize the assets of The Technical Implementation Unit of the Cultural Park and Museum.

The researcher found that The Technical Implementation Unit of the Cultural Park and Museum had carried out rent for use and utilization cooperation but had not reached an optimal level of income. With the potential that the Taman Budaya and Museum UPTD has, it should implement leases by integrating a rental system of rent for use and utilization cooperation that can provide many benefits for The Technical Implementation Unit of the Cultural Park and Museum, including:

1. Increasing Revenue and Financial Sustainability by providing Additional Sources of Income and consistent income. By renting out facilities through loan for use or utilization cooperation, cultural parks can significantly increase revenue from sources that may not have been previously utilized. Long-term lease contracts or utilization cooperation can also provide more stable and planned income, assisting in long-term financial planning.
2. Maximizing Asset Use through Optimal Utilization and maintaining fixed assets

By facilitating loan-for-use or utilization cooperation, The Technical Implementation Unit of the Cultural Park and Museum can ensure that existing facilities and resources are always utilized to the maximum, reducing unproductive time and increasing operational efficiency. Maintaining Fixed Assets may activate facilities that are not normally used can help in maintaining and caring for assets regularly, preventing the possibility of impairment or damage due to lack of maintenance.

Because the Retribution Regional Draft Regulation is still in the process of being proposed, The Technical Implementation Unit of the Cultural Park and Museum has not implemented rent, based on the findings of interviews and observations by researchers. This is certainly not optimal in terms of

asset utilization, in accordance with the utilization of assets based on the Regulation of the Minister of Internal Affairs Number 19 of 2016.

Based on the Regulation of the Minister of Internal Affairs Number 19 of 2016, rent is a reward received or obtained in any name and in any form in connection with the use of movable or immovable property. Based on Article 38 paragraph 1 of the Minister of Finance Regulation Number 78/PMK.06/2014 concerning Procedures for the Utilization of State Property, the leasing of State Property/Assets is carried out with the aim of: 1) optimizing the utilization of State Property/Assets that have not been utilized in the execution of the duties and functions of the State administration: 2) acquire the requisite infrastructure to facilitate the User Agency's obligations and tasks; and/or 3) prevent unauthorized access to the asset by third parties. The research result shows that the renting practice of the museum building or facilities has been widely practiced by the arts community and the public. The renting process can be accessed through the SIDAYA application.

Cooperative utilization is a form of collaboration between two or more parties where they work together to utilize assets, resources, or facilities to achieve a common goal. In this context, the assets remain the property of the original owner, but their use is coordinated for the mutual benefit of the various parties involved. Cooperative utilization is usually based on a formal agreement that regulates the rights and obligations of each party, including the sharing of results and responsibilities. Cooperative utilization implemented by the Technical Implementation Unit of the Cultural Park and Museum are including cooperation between The Technical Implementation Unit of the Cultural Park and Museum and Educational Institutions, collaboration with the Art Community and cooperation with Local Government. Based on the results of interviews and observations conducted by the researcher, The Technical Implementation Unit of the Cultural Park and Museum has carried out cooperative utilization, but it has not been optimal in terms of revenue.

D. CONCLUSION AND RECOMMENDATION

Based on the results of this study, the researchers draw conclusions, such as:

1. The Technical Implementation Unit of the Cultural Park and Museum has planned activities that are expected to improve the efficiency and effectiveness of cultural management, conservation and promotion, community participation and the development of quality programs and activities.
2. The Technical Implementation Unit of the Cultural Park and Museum has not carried out an asset assessment, making it difficult to determine the economic value and the value of the results.
3. The Technical Implementation Unit of the Cultural Park and Museum has implemented Renting and Utilization Cooperation with Organizations, Educational Institutions, and Art Communities. However, it has not implemented Leasing, resulting in a direct impact on the suboptimal utilization of potential revenue that should have been obtained.
4. The Technical Implementation Unit of the Cultural Park and Museum has great potential as a forum for promotion and education. It introduces, promotes, and enriches the knowledge of the community and visitors about culture in West Sulawesi Province.

Based on the results of the research, the researchers recommend that the museum immediately conduct an Asset Valuation to provide an accurate picture of the economic value and the value of the results. It is also necessary to code assets. With effective asset coding, the asset valuation process can be carried out in a more structured and efficient manner, and the accuracy of the valuation results can be improved. The researchers also suggest the museum to implement leasing and integrate it with renting and utilization cooperation. By effectively implementing this strategy, The Technical Implementation Unit of the Cultural Park and Museum can maximize its potential as a forum for the promotion of education and culture and its existence for the community. It is urgent to immediately establish a local regulation on rent, taxes, and levies that will support an increase in regional income, cultural development, management of regional assets, and community welfare. The museum needs also to make optimal use of the venues and areas at the museum for various activities that are beneficial to the community and support the development of local culture. The purpose of the asset management planning is to make the Cultural Park and Museum a representative place by optimizing the use of its assets, holding various arts and cultural activities on a regular basis, and establishing collaborations with various parties. Collaborations between the Tourism Office and the Education Office can produce programs that are beneficial for students, the community, and tourist destinations, as well as achieving

common goals in education and promoting culture and tourism. This research can be a case study to refer to for another institution working in culture and tourism to pay close attention to effective asset coding and the asset valuation process. The process of cultural management, conservation and promotion, community participation and the development of quality programs and activities need to be carried out effectively and planned strategically.

REFERENCE

- Batara, A. M., Rakhmat, Sadik, M. N., & Ahmad, B. (2015). *Management Of Assets In New Public Management Perspective (Case Study: Optimization Of Lands And Buildings Asset At Local Government Of Makassar City)*. <https://api.semanticscholar.org/CorpusID:221131193>
- Botituhe, N., Akib, H., & Gani, H. A. (2018). *Strategy Formulation through Identification of Asset Management Problem of The Gorontalo City Government*. <https://api.semanticscholar.org/CorpusID:201920628>
- Burritt, R. L., McCrae, M., & Benjamin, C. (1996). What Is A Public-Sector Asset? *Australian Accounting Review*, 6, 23–28. <https://api.semanticscholar.org/CorpusID:154825836>
- Christiaens, J. (2022). Debate: Are government buildings, roads, defence equipment and similar structures really assets? *Public Money & Management*, 42, 478–479. <https://api.semanticscholar.org/CorpusID:252876801>
- Dharma, F., Metalia, M., & Sembiring, S. I. O. (2023). Factors Affecting Quality of Accounting Information and its impact on local government fixed assets management's effectiveness: A study on Local Government of Indonesia. *The Indonesian Journal of Accounting Research*. <https://api.semanticscholar.org/CorpusID:260339038>
- Khoirudin, R. (2024). Management Analysis of Sleman Regency Local Government Operational Asset Management. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*. <https://api.semanticscholar.org/CorpusID:268620120>
- Khoyrunnisa, R., & Iqbal, M. (2024). Analysis of Local Government Financial Administration Systems and Procedures at The Office of The Regional Financial and Asset Management Agency (BPKAD) of Palu City. *Proceedings of the 4th International Conference on Business, Accounting, and Economics, ICBAE 2024, 14-15 August 2024, Purwokerto, Indonesia*. <https://api.semanticscholar.org/CorpusID:274408247>
- Kusnawati, E. F., Amartur, K., Armanu, A., & Hadiwidjojom, D. (2019). *EFFECTIVENESS OF ASSET MANAGEMENT IN THE PUBLIC SECTOR WITH THE APPLICATION OF ASSET MANAGEMENT, ACCOUNTABILITY, MONITORING AND EVALUATION, AND QUALITY OF HUMAN RESOURCES (Case Study in Government of Blitar City-East Java)*. <https://api.semanticscholar.org/CorpusID:210908588>
- Leky, M. T. D. F., Subroto, B., & Rosidi, R. (2020). Factors Affecting Asset Management in Malacca District. *International Journal of Multicultural and Multireligious Understanding*. <https://api.semanticscholar.org/CorpusID:216184741>
- Mardiasmo, D., & Sampford, C. J. (2015). *Is Good Governance Conceptualised in Indonesia's State Asset Management Laws?* <https://api.semanticscholar.org/CorpusID:159584037>
- Mediaty, M., Muhammin, M., Asriani, A., & Kaharuddin, K. (2024). Management of Equipment and Machinery Assets Owned by Regional Government. *Golden Ratio of Finance Management*. <https://api.semanticscholar.org/CorpusID:270567490>

Misnan, Mohd. Mohd. S., Yusof, Z. Mohd., Mohamed, S. F., & Othman, N. (2012). *Government staffs readiness on the implementing of the government asset management policy*.
<https://api.semanticscholar.org/CorpusID:167622180>

Nasir, A. A. M., Azri, S., & Ujang, U. (2022). Asset Management in Malaysia: Current Status. *IOP Conference Series: Earth and Environmental Science*, 1064.
<https://api.semanticscholar.org/CorpusID:251099136>

Prasetya, B. E., Hasid, Z., & Awaluddin, M. (2023). Analysis of Regional Property Asset Management with Phenomenological Studies in the West Kutai Regency Government. *International Journal of Research and Review*. <https://api.semanticscholar.org/CorpusID:265317695>

Roje, G., Vaiek, D., & Dragan, M. (2015). *Government asset management as an element of the economic prosperity in Western Balkans: Croatia's undergoing reform example*.
<https://api.semanticscholar.org/CorpusID:168841935>

Siregar, D. (2004). *Manajemen Aset*. PT Gramedia Pustaka Utama.

Sumaryana, A., Komara, S. R., & Pancasilawan, R. (2024). Rethinking Local Government Asset Management in Indonesia: Governance, Planning, and Policy Evaluation. *Journal of Contemporary Governance and Public Policy*. <https://api.semanticscholar.org/CorpusID:273652570>

Tajudin, A., Norziaton, I. K., & Ismail, A. H. (2022). An Overview of Asset Management in Malaysian Government Agencies. *International Journal of Academic Research in Business and Social Sciences*.
<https://api.semanticscholar.org/CorpusID:254900873>

Terry, G. R. (1972). *Principles of management*.

Tirayoh, V. Z., Latjandu, L. D., Sabijono, H., & Mintardjo, C. M. O. (2021). Public Sector Asset Management in the Government of Indonesia: A Case Study in Minahasa Regency. *Jurnal Bina Praja*. <https://api.semanticscholar.org/CorpusID:240573786>

Toha, S. N., Ghiffari, A., & Irzal, F. (2025). Optimization Strategies for Government Asset Management in Jakarta Using Multi-Criteria Analysis. *Jurnal Ilmiah Manajemen Kesatuan*.
<https://api.semanticscholar.org/CorpusID:276022123>

Wijayanti, R. L., Sukoharsono, E. G., & Hari, B. (2017). FIXED ASSET MANAGEMENT ACCOUNTABILITY OF BATU CITY GOVERNMENT. *The International Journal of Accounting and Business Society*, 24, 21–46. <https://api.semanticscholar.org/CorpusID:169155544>