



ANALYSIS OF THE EFFECTIVENESS OF GOVERNMENT ASSET MANAGEMENT USING THE SAKTI AND SIMAN APPLICATIONS AT THE BPS (Central Bureau of Statistics) OF SOUTH SULAWESI PROVINCE

Alberthin Patanda¹, Verawaty^{2*}, Muh. Ashary Anshar³

^{1,2,3}Institut Bisnis dan Keuangan Nitro, Indonesia

Corresponden Email: berthin.patanda@gmail.com¹, verawatyibknitro@gmail.com², ashary.nitro@gmail.com³

Abstract

This study aims to analyze the effectiveness of State Asset Management (BMN) at the Central Bureau of Statistics (BPS) of South Sulawesi Province through the utilization of two key digital systems: the Institutional Level Financial Application System (SAKTI) and the State Asset Management Information System (SIMAN). Both systems serve as integrated tools that support accurate, efficient, and accountable recording, administration, monitoring, and reporting of government-owned assets. The research employed a qualitative descriptive method with a case study approach. Data were obtained through in-depth interviews with asset management personnel at BPS South Sulawesi and with supervisory institutions, namely DJKN and KPKNL. Data analysis was carried out through categorization, data reduction, and visualization using the R libraries wordclouds and ggplot. The findings reveal that implementing SAKTI and SIMAN has significantly improved transparency, data accuracy, and process efficiency in BMN management. However, several challenges persist, including limitations in human resource competencies, data inconsistencies across systems, delays in updating asset information, and technical constraints on system access and connectivity. Strengthening system integration, enhancing staff capacity, improving inter-unit coordination, and upgrading technological infrastructure are essential further to improve the effectiveness and accountability of state asset management.

Keywords: State Asset Management, SAKTI, SIMAN, Effectiveness, Asset Management, BPS South Sulawesi Province.

INTRODUCTION

Management is the process of planning, organizing, implementing, and controlling organizational resources to accomplish predetermined objectives efficiently and effectively. Management in the public sector is focused not only on maximizing economic efficiency but also on ensuring accountability, transparency, and the public's best interests. Asset management, also known as state property management (BMN), is an essential component of public sector management. It plays a significant part in facilitating the execution of governmental responsibilities and the provision of public services (Siregar & Harahap, 2021).

The management of State-Owned Assets (BMN) in Indonesia is clearly regulated by Government Regulation of the Republic of Indonesia Number 28 of 2020, which amends Government Regulation Number 27 of 2014. This regulation emphasizes that BMN management must be carried out in an orderly, efficient, effective, transparent, and responsible manner. However, as national development increases, the number and value of BMN continue to grow, increasing the complexity of their management. Problems such as inaccurate recording, late reporting, weak internal controls, and discrepancies between the physical condition of assets and system data are still frequently encountered in various government agencies (Rahman et al., 2022).

Several information technology-based systems, such as the State Asset Management Information System (SIMAN) and the Agency-Level Financial Application System (SAKTI), are

currently being developed by the government. The SAKTI application, and more specifically the fixed asset module, is used to record, journal, and report state assets (BMN) integrated with the State Treasury and Budget System (SPAN). SIMAN, on the other hand, functions as an integrated system for managing state assets, covering everything from planning and administering needs to maintaining and disposing of assets (Putri & Nugroho, 2023). Based on more precise, real-time, and accountable data, implementing these two applications will improve the quality of state asset governance.

This research was conducted at the Central Statistics Agency (BPS) of South Sulawesi Province. This vertical agency manages various types of State Assets (BMN), including land, buildings, equipment, and machinery, and other fixed assets. Based on preliminary surveys and pre-observations, several issues were identified in BMN management, particularly in the administrative aspect. These issues include an outdated inventory list, ongoing corrections to asset codes or asset reclassifications, discrepancies between the physical condition of assets and the data in the application, and assets with severe damage whose disposal has not been proposed. These conditions have the potential to cause discrepancies in asset values presented in financial reports and reduce the reliability of BMN information (Hidayat & Pramesti, 2024).

Factors influencing the effectiveness of state-owned assets (BMN) management include human resource quality, regulatory compliance, information system support, and internal supervision and control. Although the SAKTI and SIMAN applications have been implemented, their effectiveness still needs to be empirically evaluated to ensure they are truly capable of addressing asset management issues at the work-unit level (Kurniawan et al., 2021). Therefore, this study is crucial for analyzing the effectiveness of BMN management using the SAKTI and SIMAN applications at Statistics Indonesia (BPS) in South Sulawesi Province. The results are expected to provide a comprehensive overview of the system implementation's effectiveness, identify obstacles encountered, and formulate recommendations to sustainably enhance the quality of BMN management.

This research phenomenon is a gap between the objectives of the SAKTI and SIMAN applications and the actual conditions of State Assets (BMN) management at the Statistics Indonesia (BPS) of South Sulawesi Province. Normatively, both applications are designed to realize orderly, accurate, integrated, and accountable BMN management. However, in practice, discrepancies persist between the data presented in the system and the physical condition of assets in the field. This phenomenon reflects that the use of information technology has not been fully accompanied by the optimization of business processes, the improvement of human resource competencies, and the strengthening of internal controls. This condition indicates that the effectiveness of BMN management is determined not only by the availability of the system, but also by the quality of its implementation and consistency of use in supporting good state asset governance.

Based on the survey and observation results, several issues were identified as the focus of this research. These issues include the lack of periodic inventory list updates, the continued need for corrections to inventory codes or asset reclassifications, and discrepancies between the physical condition of assets and the data recorded in the SAKTI and SIMAN applications. Furthermore, there are severely damaged state assets whose write-off has not been proposed, potentially leading to the presentation of asset values that do not reflect the actual condition in the financial statements. These issues indicate weaknesses in the administration, maintenance, and oversight of state assets, which could ultimately impact the effectiveness of state asset management at the South Sulawesi Provincial Statistics Agency (BPS) and reduce the quality of accountability in state asset management.

Various studies have shown that the quality of information systems, human resource competency, and consistent regulatory implementation significantly influence the effectiveness of State Asset Management (BMN). Kurniawan et al. (2021) found that adopting an asset information system in the public sector can improve data accuracy and accountability. However, its effectiveness depends heavily on user readiness and organizational support. Research by Rahman et al. (2022) confirms that the main problems with government asset management in Indonesia still revolve around outdated records and weak internal controls, despite the implementation of digital-based systems. Putri and Nugroho (2023) state that digital transformation through state asset management applications, including SIMAN, positively contributes to transparency and efficiency but has not eliminated data errors without strengthening business processes and oversight.

Furthermore, Hidayat and Pramesti (2024) show that discrepancies between the physical condition of assets and system data remain a dominant finding in government fixed asset evaluations, impacting the quality of financial reports. Siregar and Harahap (2021) emphasize that effective public asset management is a key prerequisite for good governance. Therefore, implementing systems such as SAKTI and SIMAN requires continuous evaluation to ensure alignment with the goals of increasing accountability and enhancing the value of state assets. These findings reinforce the urgency of this study, which analyzes the effectiveness of state asset management using the SAKTI and SIMAN applications at the Statistics Indonesia (BPS) of South Sulawesi Province.

Based on a review of studies, a research gap exists in the management of State Assets (BMN) in the public sector. Most previous studies have focused on general evaluations of government asset management or on a single information system, such as SIMAN or a separate asset accounting system. Furthermore, studies examining the effectiveness of BMN management generally emphasize regulatory compliance and the quality of financial reports. However, few have integrated analysis between the fixed asset modules in the SAKTI application and SIMAN applications simultaneously within a single research object. Furthermore, research within vertical agencies, such as the Central Statistics Agency (BPS), particularly at the provincial level, remains relatively limited, despite the complex and dispersed nature of BMN management. This situation indicates a research gap regarding

how the integration and use of these two main BMN management applications actually affect asset management effectiveness at the work unit level.

The novelty of this study lies in the analytical approach used to evaluate the efficiency of BMN management. This approach integrates the SAKTI (fixed asset module) and SIMAN applications within a single evaluation framework. The BPS of South Sulawesi Province serves as the research object. This study not only evaluates compliance aspects and report outputs, but also investigates the appropriateness of system data relative to the physical condition of assets, the administrative process, and implementation factors that affect the efficiency of BMN management. This research will likely provide conceptual and practical contributions in the form of a more comprehensive information system-based BMN management evaluation model. Furthermore, it is anticipated that this research will serve as a reference for other government agencies in optimizing the use of SAKTI and SIMAN to support accountable and sustainable state asset governance.

LITERATURE REVIEW

Effectiveness

Organizational effectiveness emphasizes an organization's ability to achieve established goals through optimal resource utilization. Steers developed a multidimensional approach that examines effectiveness not only in achieving final goals but also in processes, systems, and individual behavior within the organization. In the public sector context, asset management effectiveness is measured by the alignment between state asset management objectives and achieved results, including data accuracy, reporting accuracy, and the asset's usefulness to the organization and the public (Richard et al., 2021; Andrews & Boyne, 2022).

Good Corporate Governance (GCG)

Good Corporate Governance (GCG) is a framework that emphasizes transparency, accountability, responsibility, independence, and fairness in organizational management. In the public sector, GCG plays a crucial role in ensuring that state assets are managed responsibly and free from irregularities. Effective GCG implementation can enhance public trust and the quality of asset management through a robust internal control and oversight system, including the utilization of the State Asset Management Information System (OECD, 2021; Alamsyah & Setiawan, 2023).

Management of State Property

State Asset Management (BMN) is a series of structured activities encompassing planning for needs, use, utilization, maintenance, administration, and disposal of state assets. The primary objective of BMN management is to ensure orderly administration, legality, and physical assets to support

accountability in government financial reporting. Effective BMN management is heavily influenced by information system integration, regulatory compliance, and the capacity of the human resources managing these assets (Mardiasmo & Barnes, 2022; Lestari et al., 2024).

Framework of Thought

State-Owned Enterprises (BMN) management is influenced by the integration of the SAKTI (fixed asset module) and SIMAN applications, which serve as the main variables supporting the planning, administration, maintenance, and disposal processes for assets. The effectiveness of BMN management is measured through data accuracy, conformity of physical and administrative conditions, transparency, and accountability of asset management. Supporting factors such as inter-departmental coordination, regulatory compliance, human resource quality, and the use of information technology help strengthen system implementation. Through this framework, the study aims to evaluate the extent to which the use of SAKTI and SIMAN can improve the effectiveness of BMN management at the BPS of South Sulawesi Province in supporting the achievement of the organization's vision, mission, and performance in a sustainable manner.

METHOD

The research methodology was developed to provide a systematic overview of the stages and approaches used to assess the effectiveness of State Assets (BMN) management using the SAKTI and SIMAN applications at Statistics Indonesia (BPS) in South Sulawesi Province. An appropriate methodological approach is necessary for the research to extract in-depth, contextual, and comprehensive data in accordance with the stated research objectives. Therefore, a qualitative method was chosen as the primary foundation of this research.

Location and Time of Research

This research was conducted at the South Sulawesi Provincial Statistics Agency (BPS) Office, a vertical government agency with complex state asset management needs. The location was chosen based on BPS's strategic role in managing state assets that support national statistical activities. The research period was scheduled for four months, from November 2024 to February 2025. This timeframe was deemed sufficient for data collection through in-depth interviews and observations of the ongoing state asset management process.

Research Methods and Types

The research method used is qualitative research with a descriptive-exploratory approach. Qualitative research focuses on understanding social and organizational phenomena in depth by uncovering the meanings, processes, and dynamics that occur in the field. This approach does not aim

to test hypotheses, but rather to explore and build conceptual understanding based on empirical data obtained from informants and direct observations. In line with Abdussamad's (2022) opinion, qualitative research emphasizes the discovery of new knowledge and the interpretation of the reality being studied.

Data Types and Sources

The data used in this study are primary. Primary data was obtained directly from primary sources through in-depth interviews and observations. Interviews were conducted with the Head of the Statistics Indonesia (BPS) of South Sulawesi Province, the Asset Operator of the BPS Work Unit of South Sulawesi Province, the Regional Asset Operator of BPS of South Sulawesi Province, the Head of the BPS K/L Level State-Owned Enterprises Report Compilation Team, and related external parties, namely the DJPB Sulsestrabar and KPKNL Makassar. In addition, observations were made on BMN management data and reports generated from the SAKTI and SIMAN applications.

The data sources for this research include key informants directly involved in BMN management and asset management information systems, namely the SAKTI and SIMAN applications. This combination of data sources allows researchers to obtain a comprehensive picture of management practices in the field and the administrative data documented in the system.

Research Informants

Research informants were purposively selected based on their involvement and understanding of BMN management at the South Sulawesi Provincial Statistics Agency (BPS). Key informants included the Head of BPS South Sulawesi Province as the policy-maker, the Asset Operators of Work Units and Regions as technical implementers, and the Head of the BPS K/L-Level BMN Report Compilation Team as the party coordinating asset reporting. Additional informants from the Directorate General of State Assets (DJPB) and the Makassar KPKNL provided external perspectives on BMN development and oversight.

Research Instruments

The research instruments used consisted of interviews and observations. Interviews were conducted using a semi-structured interview guide to provide a clear framework for questions while remaining flexible in seeking further information. Direct observations were made of the state-owned asset management process and the use of the SAKTI and SIMAN applications to obtain factual data regarding the actual state of asset management.

Data Collection and Data Analysis Procedures

Data collection was conducted through semi-structured interviews and observations—the interviews aimed to explore experiences, challenges, and best practices in state-owned asset management. Observations were conducted by reviewing state-owned asset data recorded in the SAKTI and SIMAN applications, as well as state-owned asset reports compiled by Statistics Indonesia (BPS) of South Sulawesi Province.

Data analysis was conducted qualitatively using an exploratory approach. Interview and observation data were analyzed using the R programming language and various libraries for qualitative data analysis, such as tidytext and ggplot2. The analysis process involved manual coding, categorization, and interpretation to gain a deeper understanding of the effectiveness of information system-based BMN management.

RESULTS AND DISCUSSION

Research result

This study provides empirical evidence on the efficiency of State Assets (BMN) management using the SAKTI and SIMAN applications within Statistics Indonesia (BPS) of South Sulawesi Province. The results were derived from comprehensive interviews with six key informants and examined utilizing text analysis methods, including word clouds, bar charts, and sentiment analysis. The presentation of the results emphasizes the role of managers, the extent of application utilization, the system's ease of use and integration, as well as the challenges and coordination mechanisms encountered in BMN management practices.

Roles and Responsibilities of BMN Managers

Interview results indicate that BMN management at the BPS of South Sulawesi Province plays various strategic roles, ranging from heads of work units, BMN operators, and financial report preparers to external roles such as the KPKNL and the Regional Office of DJKN. Each actor has a specific, complementary function in the BMN management cycle, from planning, recording, utilization, maintenance, to reporting and asset disposal. Word cloud analysis shows the dominance of the words “BMN”, “data”, “recording”, “supervision”, and “reporting”, which confirms that BMN management is perceived as an administrative and strategic process that demands order, accuracy, and accountability.

Table 1. Summary of the Role of BMN Managers at the BPS of South Sulawesi Province

Actor	Main Role
Head of Work Unit	Person in charge of BMN management
BMN Operator	Administration and data input at SAKTI & SIMAN
Financial Report Team	Consolidation and preparation of BMN reports
KPKNL/DJKN	Development, assessment, and supervision of BMN

Source: Primary data from interviews, 2025

Table 1 illustrates the hierarchical and functional division of roles in BMN management. The head of the work unit serves as the primary point of contact, while the BMN operator performs

technical administrative functions through the SAKTI and SIMAN applications. The financial reporting team ensures the integration of BMN reports into the agency's financial reports, while KPKNL and DJKN serve as supervisors. This division of roles demonstrates that BMN management's effectiveness depends heavily on cross-functional coordination.

Level of Utilization of SAKTI and SIMAN Applications

The research findings indicate that the SAKTI and SIMAN applications have been used intensively and have become the backbone of BMN management at the South Sulawesi Provincial Statistics Agency (BPS). All respondents stated that BMN recording is currently entirely directed to SAKTI and SIMAN, both for daily transactions, changes in asset condition, and periodic reporting. Word clouds and bar charts show the dominance of the terms “application,” “SAKTI,” “SIMAN,” and “data,” indicating high adoption and a positive perception of the system's benefits.

Table 2. Intensity of Use of the SAKTI and SIMAN Applications

Usage Aspects	Key Findings
Frequency of use	Used every weekday
Main function	Recording, reporting, and management of BMN
Data integration	SAKTI is directly connected to SIMAN

Source: Primary data from interviews, 2025

Table 2 shows that the use of the SAKTI and SIMAN applications is routine and integrated into daily work activities. These applications are used not only for semi-annual or annual reporting, but also for daily transactions and changes in asset condition. The integration between SAKTI and SIMAN minimizes duplicate data entry and improves efficiency. This finding confirms that the digitalization of BMN management has been operationally implemented within the South Sulawesi Provincial Statistics Agency (BPS).

Convenience, Integration, and System Transparency

Sentiment analysis results for questions regarding ease of use and application integration indicated a predominance of neutral and positive sentiment, with no significant negative sentiment. Respondents found the SAKTI and SIMAN applications relatively easy to use, though they require adaptation and familiarity, especially when system updates are made. The word cloud featured the words “easy,” “integration,” “transparent,” and “accountable” as key keywords, indicating that the applications play a significant role in supporting sound governance principles.

Table 3. Respondents' Perceptions of Application Ease and Integration

Indicator	Respondent Perception
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Ease of use	Easy after adaptation
System integration	Already connected and automatic
Transparency	Data is easily traceable

Source: Primary data from interviews, 2025

Table 3 shows that respondents assessed the SAKTI and SIMAN applications as meeting the basic needs for digital state asset management. Ease of use increased with increased usage and training. System integration allows for automatic recording and updating of state asset data, enhancing transparency and accountability. However, respondents also acknowledged the need for feature enhancements and increased human resource capacity to optimize system utilization.

Thus, the research results indicate that BMN management at the South Sulawesi Provincial Statistics Agency (BPS) has been supported by the relatively effective use of the SAKTI and SIMAN applications. Managerial roles and responsibilities have been clearly distributed, application use is intensive, and system integration has increased transparency and accountability. However, technical challenges and the need for increased human resource capacity remain, which are important considerations for future efforts to improve BMN management.

Discussion

This discussion describes and interprets research findings on the effectiveness of State Assets (BMN) management using the SAKTI and SIMAN applications at the Statistics Indonesia (BPS) of South Sulawesi Province. The discussion is conducted systematically by linking field findings, organizational effectiveness theory, and previous research findings (2021–2025) for comparison. The discussion focuses on an overview of BMN management, an analysis of effectiveness based on the Steers dimension, system implementation challenges, and improvements and implications for asset management performance.

Overview of BMN Management at the BPS of South Sulawesi Province

State-Owned Asset Management at the South Sulawesi Provincial Statistics Agency (BPS) is implemented in accordance with the provisions of the Ministry of Finance and BPS internal policies, which emphasize transparency, accountability, and efficiency. The management process includes asset requirement planning, procurement, recording, utilization, maintenance, and disposal. The study results show that implementing the SAKTI and SIMAN applications has replaced manual management practices with an integrated digital system. SAKTI serves as a financial and fixed asset recording system, while SIMAN supports managerial functions, including utilization, disposal, and reporting of State-Owned Assets nationwide. This finding aligns with research by Kim and Lee (2022), which states that digitizing public asset management improves data consistency and strengthens public sector governance. Thus, in general, State-Owned Asset Management at the South Sulawesi Provincial

Statistics Agency (BPS) has moved towards modern, information technology-based asset management practices.

Analysis of the Effectiveness of BMN Management Based on Steers' Theory

Based on Steers' (2020) organizational effectiveness theory, the effectiveness of state-owned assets (BMN) management is analyzed through three main dimensions: goal optimization, system perspective, and behavioral pressure. From the goal optimization dimension, the integration of SAKTI and SIMAN has been shown to improve the ease and speed of BMN reporting. Data recorded through SAKTI can be automatically synchronized with SIMAN in a relatively short time, resulting in more uniform BMN reports with minimal errors. Indicates the organization's achievement of its goal of providing accurate and accountable asset information. This finding is consistent with Putri and Hidayat (2022), who found that integrating government financial and asset systems positively affects reporting efficiency. From a system perspective, this study shows improved coordination between departments, at the work unit, provincial, and central levels, because all processes are digitally documented and traceable. Rahmawati and Nugraha (2021) also emphasized that SIMAN can strengthen transparency and accountability through an integrated online reporting system. Meanwhile, from the behavioral pressure dimension, the implementation of SAKTI and SIMAN encourages a shift in apparatus work patterns from manual to digital, thereby increasing administrative efficiency and enabling adaptation to new regulations. These results align with Kusuma and Yuliani (2024), who stated that web-based asset information systems encourage work innovation and enhance the digital competence of civil servants.

Challenges of BMN Management Using SAKTI and SIMAN

Although the management of state-owned assets (BMN) is generally considered adequate, this study also identified several challenges. The main challenge stems from limited human resources (HR), particularly at the district/city level, who have not yet fully mastered the latest features of SAKTI and SIMAN. High employee turnover results in suboptimal sustainability of operator competency. These findings align with those of Rahman et al. (2021), who stated that human resource readiness is a crucial factor in the successful implementation of public sector information systems. Furthermore, technical and network infrastructure constraints continue to hinder data synchronization between systems, particularly in areas with unstable network quality. Another challenge is limited field supervision and control, particularly of legacy assets before data migration to the new system. This condition was also identified in the study by Astuti et al. (2024), who emphasized the need to strengthen internal oversight to ensure the reliability of government asset data.

Improvement Efforts and Implications for BMN Management Performance

The research findings indicate that various improvement efforts have been undertaken and need to continue to be undertaken to strengthen the effectiveness of State Asset Management (BMN) at Statistics Indonesia (BPS) in South Sulawesi Province. Increasing human resource capacity through regular training, developing online learning modules, and implementing a sustainable rotation policy are strategic steps to address operator competency limitations. Furthermore, improving system integration by optimizing the latest version of SIMAN and developing a real-time asset monitoring dashboard can enhance oversight quality. In terms of performance, the effectiveness of BMN management can be measured through the Asset Management Index (IPA), which encompasses accountability, regulatory compliance, supervisory effectiveness, and administrative reliability. The research findings indicate that BPS of South Sulawesi Province has met most of these indicators, particularly in terms of reporting timeliness and data accountability. This finding reinforces the research of Sari et al. (2023), which found that implementing asset performance indicators can improve the quality of government asset management. With continuous improvement, BMN management at BPS of South Sulawesi Province has the potential to become a best practice in implementing digital-based state asset management.

CONCLUSION

Based on the research findings and subsequent discussion, the sets (BMN) at the BPS of South Sulawesi Province may have been operating effectively, efficiently, and in an accountable manner. It has been accomplished through the implementation of the SAKTI and SIMAN applications. All aspects of BMN management, including planning, recording, utilization, reporting, and asset monitoring, have been significantly improved as a result of implementing these two systems, which contributed to the overall improvement. It is possible to automatically synchronize BMN data across different work units by integrating SAKTI and SIMAN. It increases the speed at which reports are prepared, reduces administrative errors, and ensures that the data is accurate and consistent.

The effectiveness of state-owned assets management is also reflected in the increased transparency and accountability of the reporting process. A centralized digital system enables real-time asset audits and monitoring, enabling faster, more accurate follow-up on findings and asset utilization. Furthermore, the system's implementation encourages a shift from manual to digital methods, increasing administrative efficiency, enabling adaptation to the latest regulations, and developing digital competencies within human resources.

Based on this study's findings, optimizing the management of state assets remains challenging. These challenges are particularly associated with limited human resource capacity, field supervision, and technical infrastructure in certain regions. Therefore, to achieve full effectiveness, it is necessary to take strategic steps such as strengthening human resources training, improving system integration, and increasing internal oversight. With continuous improvement efforts, state asset management at

Statistics Indonesia (BPS) in South Sulawesi Province has the potential to become a best-practice model for digital-based state asset management within the government.

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