

REGIONAL ASSET MANAGEMENT ANALYSIS IN KUPANG DISTRICT

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ABSTRACT

This research aims to analyze the level of the importance and the performance of the implementation of factors or attribute that determine the successful asset management in Kupang District Government. Importance Performance Analysis (IPA) is used as an analysis tool to process research data. The results showed that asset management has not been fully optimal. This can be seen from the results of data analysis that is unbalancing between importance and performance levels. There are two attributes of questions that are classified in the quadrant III category, namely attributes or factors P1 and attributes or factors P9. This attribute reflects the activities of collecting regional asset data within the Kupang district government and the use of an asset inventory book that is still necessary to maintain its performance and activities. This is related to the procedure for managing regional property as mandated in the Regulation of the Minister of Home Affairs (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Assets.

KEYWORDS Asset Management, Management of Regional Assets, District Government, Importance Performance Analysis (IPA)



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INTRODUCTION

The increase in affairs that fall under the authority of the regions as a consequence of regional autonomy will automatically increase the volume of affairs, especially those related to managing regional assets or wealth. To carry out the various affairs which are the authority of the region, adequate facilities and infrastructure are needed so that the affairs carried out can achieve the desired goals.

Assets need to be managed effectively and efficiently in order to minimize costs, generate maximum profits, and optimize the use and utilization of the assets in question (Slamet and Nurlaila, 2020). According to Siregar (2004: 561), the

How to cite: Aldarine Molidya, Cicilia A. Tungga, Rikhard T. Ch. Bolang (2022). Regional Asset Management Analysis In Kupang District. Journal Eduvest. Vol 2 (12): 2654-2667
E-ISSN: 2775-3727
Published by: <https://greenpublisher.id/>

implication of the use and management of assets that are not optimal is that benefits are not obtained that are balanced with the intrinsic value and potential contained in the assets themselves. For example, from an economic perspective, revenue is not commensurate with the amount of assets owned, which is a potential source of income for local governments.

Kupang Regency as the largest district in the province of East Nusa Tenggara has many regional assets. Followed by the obligations and responsibilities to manage the area's assets so that they can be maintained and their use can be optimized in order to improve public services. Based on data on actual regional revenue receipts for 2016-2020, it is noted that the level of regional original revenues has a fluctuating growth trend. This is caused by several indicators forming Regional Original Income which have contributions that tend to fluctuate and even decrease. One of the causes of this fluctuating and declining growth trend is the management of optimizing regional assets that contribute to the formation of PAD which tends to be less and lower. Therefore, this research is intended to analyze the management of regional property owned by the Regional Government of Kupang Regency in increasing the Local Revenue of Kupang Regency.

The definition of assets in general is goods (thing) or something (anything) that has economic value (economic value), commercial value (commercial value) or exchange rate (exchange value) owned by business entities, agencies or individuals (individuals) (Siregar, 2004: 178). Assets are goods which in the legal sense are called objects, which consist of movable objects and immovable objects. The goods in question include immovable property (land or buildings) and movable property, both tangible and intangible which are included in the assets/wealth or assets of a company, business entity, institution or individual (individual).). And in terms of state assets (HKN) also consist of the goods or objects mentioned above. This includes legally obtained foreign assistance.

In short, it can be called "state property/state assets" in accordance with the Decree of the Minister of Finance of the Republic of Indonesia No. 225/MK/V/4/1971 article 1 and Decree of the Minister of Finance of the Republic of Indonesia No. 350/KMK.03/1994 and No. 470/KMK.01/1994, what is meant by state assets are state property/wealth which includes immovable goods (land and or buildings) and movable goods (inventory): which are partly or wholly purchased at the expense of the State Budget and from acquisitions other lawful; owned/controlled by government agencies, non-departmental government agencies, agencies established by the government such as authority bodies, the Kemayoran Complex Management Body (BPKK) or the Bung Karno Sports Management Body (BPGBK); does not include assets separated and managed by BUMN and not regional government assets.

Regional assets are all regional assets, both tangible and intangible goods. Regional goods are all tangible goods belonging to the region originating from purchases with funds wholly or partly from the APBD or originating from other legal acquisitions (Government Regulation Number 27 of 2020 Chapter 1 Article 1). Mentioned in article 2 paragraph (1), which includes State/Regional Property includes:

- a. Goods purchased or obtained at the expense of the State/regional revenue and expenditure budget; and
- b. Goods originating from other legal acquisitions.

Regional assets/goods are all regional assets either purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or originating from other legal acquisitions both movable and immovable and their parts or which are certain units that can be assessed, calculated, measured or weighed including animals and plants except for money and other securities (Soleh, et al, 2010).

M. Yusuf (2010) revealed that if Regional Property is able to operate properly then strategic steps must be made in the management of BMD. He suggested 8 (eight) stages, such as (1) Knowing the regional government's financial reports and the opinion of the Supreme Audit Agency (BPK), (2) Knowing the special characteristics of regional assets/goods and understanding asset management/BMD, (3) Planning asset procurement /BMD accurately, (4) Recording fixed assets according to their special characteristics, (5) Recording inventories of goods and other assets, (6) Optimizing the use of assets/BMD, and (7) Combining everything.

The scope of the Minister of Home Affairs Regulation Number 19 of 2016, management of regional property includes planning needs and budgeting, procurement, assessment, transfer, write-off, administration, as well as guidance, supervision and control.

According to the Government Regulation of the Republic of Indonesia Number 6 of 2006 concerning the Management of State/Regional Property, it is stated that:

- a. Article 1 (3) What is meant by property managers are officials who are authorized and responsible for establishing policies and guidelines as well as managing state/regional property.
- b. Article 3 (1) The management of state/regional property is carried out on a functional basis. Legal certainty, transparency and openness, efficiency, accountability and certainty of value.

RESEARCH METHOD

This research was conducted at the Regional Financial and Asset Management Office of Kupang Regency. The reason for choosing the location is that in Kupang Regency there are still many assets that are well managed, both in terms of recording and utilization. The data analysis technique used is Importance Performance Analysis (IPA). Importance Performance Analysis (IPA) is an analytical technique that can be specified to measure the level of importance and level of achievement, and can develop marketing effectively (Martilla and James, 1977: 77). Determining the level of interest and performance using an assessment instrument based on a questionnaire on the question dimensions which include tangibles, reliability, responsiveness, assurance, and empathy. The dimensions of the questions were measured using a Likert Scale, namely 1 (strongly disagree) to 5 (strongly agree). The process of measuring this Likert Scale uses Validity and Reliability testing. According to Sugiyono (2013) instrument validity measures the accuracy of what is to be measured, while reliability measures the consistency of

the same data to be measured. Cartesian diagram analysis using IBM SPSS Statistics 25 software. The cartesian diagram analysis is carried out by inputting the average of the importance level and performance level in the SPSS software to determine the axes of the cartesian diagram quadrant division. The quadrant shows the priority level based on each average of the importance level and performance level.

1. Quadrant 1 (Main Priority)
This quadrant or area contains factors based on question attributes that are considered the most important in the context of regional asset management within the Kupang Regency Regional Government.
2. Quadrant 2 (Keep Up The Good Work)
Quadrants or areas that contain factors based on question attributes that are considered important and factors that are considered appropriate related to asset management within the Kupang Regency Regional Government so that the level of satisfaction is relatively higher. The variables included in this quadrant must be maintained because all these variables make the asset management system better.
3. Quadrant 3 (*Low Priority*)
This quadrant or area contains factors that are considered less important related to asset management within the Kupang Regency Regional Government and in fact their performance is less special.
4. Quadrant 4 (*Overkill*)
This quadrant or area contains factors that are considered less important related to asset management within the Regional Government of Kupang Regency and are excessive so that they affect the effectiveness of the asset management system.

RESULTS AND DISCUSSION

The data used as research objects are primary data and secondary data. The primary data used is data sourced from interviews with interested parties in terms of regional asset management of the Kupang Regency Government and questionnaires given to parties included in the work unit in the field of assets at the Regional Financial and Asset Management Agency of the Kupang Regency Government. The secondary data used is literature data in the form of applicable laws and regulations in relation to regional asset management of the Kupang district government.

The scale for determining the value of Importance and Performance is determined based on a Likert scale of one to five (1-5) with one (1) rating indicator being very bad, two (2) not good, three (3) is undecided, four (4) is good, and five (5) is very good.

The results of the assessment tabulation will be processed using the Importance Performance Analysis (IPA) approach or method to get the percentage value of the Conformity Level. The criteria for assessing the Conformity Level are as follows.

Table 1
Conformity Level Criteria

Value Range	Information
0.81 – 1.00	(Very important)
0.66 – 0.80	(Important)
0.51 – 0.65	(Quite important)
0.35 – 0.50	(Not too important)
0.00 – 0.34	(Very unimportant)

Based on the results of the calculation of the Importance and Performance levels, the conformity level value is dominated by the Conformance Level with Very Good criteria. The following is a table of suitability levels from the calculation of Importance and Performance Levels as follows.

Table 2
Conformity Level Calculation Table

Attribute	Performance Level	Interest Level	Conformity Level	Information
P1	138	170	81.18%	Very important
P2	140	165	84.85%	Very important
P3	135	164	82.32%	Very important
P4	132	164	80.49%	Important
P5	140	164	85.37%	Very important
P6	129	162	79.63%	Important
P7	132	161	81.99%	Very important
P8	129	161	80.12%	Important
P9	135	162	83.33%	Very important
P10	135	160	84.38%	Very important
P11	134	159	84.28%	Very important
P12	132	158	83.54%	Very important
P13	140	164	85.37%	Very important
P14	140	162	86.42%	Very important
P15	134	160	83.75%	Very important
P16	138	161	85.71%	Very important
P17	141	161	87.58%	Very important
P18	135	165	81.82%	Very important
P19	140	166	84.34%	Very important
	2579	3089	83.50%	Very important

Based on the results of the calculation of the suitability level above, it shows that there are 16 question attributes that are assessed according to the criteria as Very Important, meaning that the systematics of Regional Asset Management for the Kupang Regency Government is considered to be very influenced by the 16 question attributes above because it is very important related to the systematics and mechanisms for Regional Asset Management for the Regency Government

Kupang. The results of the calculation of the suitability level above also show that there are 3 question attributes that are assessed according to criteria. Important means that the systematics of Regional Asset Management for the Kupang Regency Government is assessed to be influenced by the 3 attribute questions above because it is important related to the systematics and mechanism of Regional Asset Management for the Kupang Regency Government.

Table 3
Conformity Level Conclusion Table (Very Important)

No	Questions	Conformity Level	Information
1	Asset data collection activities within the Kupang district government	81.18%	Very important
2	Asset maintenance activities within the Kupang district government	84.85%	Very important
3	The feasibility of each asset in the Kupang district government environment	82.32%	Very important
4	Information data on the availability of assets within the Kupang district government	85.37%	Very important
5	Asset valuation mechanism within the Kupang district government	81.99%	Very important
6	Application of information technology in the mechanism for registering regional assets within the Kupang district government	83.33%	Very important
7	The alertness of local governments in supervising regional assets	84.38%	Very important
8	Local government readiness in responding to misuse of regional assets	84.28%	Very important
9	Asset ownership documents in the Kupang district government environment	83.54%	Very important
10	Utilization of assets as a source of regional revenue	85.37%	Very important
11	The process of compiling data collection reports is in accordance with applicable regulations	86.42%	Very important
12	Standard operating procedures are standard in the asset recording mechanism	83.75%	Very important
13	The mechanism for deleting assets is based on applicable regulations	85.71%	Very important
14	The complaint mechanism relates to asset misuse within the Kupang district government	87.58%	Very important
15	Communication skills are related to the process of data collection and recording of	81.82%	Very important

	regional assets within the Kupang district government		
16	The use of an inventory book as a medium for collecting data on assets within the Kupang district government	84.34%	Very important
Average		84.14%	Very Important

Based on the 16 question attributes that were calculated using the suitability level, it showed an average level of conformity of more than 81%, meaning Very Important, so it was concluded that these 16 questions were directly related to the systematics and mechanisms for managing the regional asset management of the Kupang district government.

Table 4
Conformity Level Conclusion Table (Important)

No	Questions	Conformity Level	Information
1	Cleanliness of each asset in the Kupang district environment	80.49%	Important
2	The mechanism for transferring assets within the Kupang district government	79.63%	Important
3	The capability of local government human resources in recording and collecting data on regional assets within the Kupang district government	80.12%	Important
Average		80.08%	Important

Based on the 3 question attributes that are calculated using the suitability level, it shows that the average level of conformity is 80.08%, meaning it is important, so it is concluded that these 3 questions are related to the systematics and mechanism of managing the regional asset, the Kupang district government.

Table 5
Average Performance Levels and Levels of Interest in Regional Asset Management of the Kupang District Government

Attribute	Performance Score	Performance Level	Importance Score	Interest Level
P1	138	3.94	170	4.86
P2	140	4.00	165	4.71
P3	135	3.86	164	4.69
P4	132	3.77	164	4.69
P5	140	4.00	164	4.69
P6	129	3.69	162	4.63
P7	132	3.77	161	4.60
P8	129	3.69	161	4.60
P9	135	3.86	162	4.63
P10	135	3.86	160	4.57

P11	134	3.83	159	4.54
P12	132	3.77	158	4.51
P13	140	4.00	164	4.69
P14	140	4.00	162	4.63
P15	134	3.83	160	4.57
P16	138	3.94	161	4.60
P17	141	4.03	161	4.60
P18	135	3.86	165	4.71
P19	140	4.00	166	4.74
	2579	3.88	3089	4.65

Based on the results of calculating the average level of performance and level of interest in the table above shows that the average value of the level of performance is 3.88 with a score of 2579 for the level of performance while the average value of the level of importance is 4.65 with a score of importance level of 3089. The results The calculation above is obtained by dividing the score of the level of performance or the level of importance by the number of observations or respondents studied.

Table 6
Average Performance Score, Average Importance, and Average Gap

Attribute	Performance Level	Expectation Level	Gap	Average Performance	Average Expectations	Average Gap
<i>Tangible</i>						
P1	3.94	4.86	-0.91			
P2	4.00	4.71	-0.71	3.89	4.74	-0.84
P3	3.86	4.69	-0.83			
P4	3.77	4.69	-0.91			
<i>Reliability</i>						
P5	4.00	4.69	-0.69			
P6	3.69	4.63	-0.94			
P7	3.77	4.60	-0.83	3.80	4.63	-0.83
P8	3.69	4.60	-0.91			
P9	3.86	4.63	-0.77			
<i>Responsiveness</i>						
P10	3.86	4.57	-0.71	3.84	4.56	-0.71
P11	3.83	4.54	-0.71			
<i>Assurance</i>						
P12	3.77	4.51	-0.74			
P13	4.00	4.69	-0.69	3.90	4.60	-0.70
P14	4.00	4.63	-0.63			
P15	3.83	4.57	-0.74			
<i>Emphaty</i>						
P16	3.94	4.60	-0.66	3.96	4.66	-0.71

P17	4.03	4.60	-0.57
P18	3.86	4.71	-0.86
P19	4.00	4.74	-0.74

The table above is the result of calculating the Gap between the level of performance and the level of importance. The calculation results above show that the biggest gap occurs in the sixth question attribute, which is -0.94. This shows that there is a large gap between the actual conditions and the level of importance expected so that this is a concern for interested parties to overcome this gap or gap. The result of calculating the smallest gap is shown in the seventeenth question attribute, which is -0.57. This shows that there is a small gap between the actual conditions and the expected level of importance.

Validity and Reliability Testing

Testing the validity and reliability of the data using the SPSS 25 analysis tool. The results of testing the validity and reliability are based on the criteria of p-value $< \alpha = 0.05$ (5%) means valid and if p-value $> \alpha = 0.05$ (5%) means invalid. While the reliability test is based on Cronbach's alpha value $> \alpha = 0.05$ (5%) means reliable and if Cronbach's alpha value $< \alpha = 0.05$ (5%) means unreliable. The conclusion on the test results is based on these criteria. The following are the results of testing the validity and reliability of Performance and Interest in the following table.

Table 7
Testing the Validity of Performance and Interest Data

Attribute	Performance Validity	Interest Validity	Information
P1	0.000	0.000	Valid
P2	0.029	0.000	Valid
P3	0.001	0.000	Valid
P4	0.000	0.000	Valid
P5	0.000	0.000	Valid
P6	0.041	0.000	Valid
P7	0.000	0.000	Valid
P8	0.037	0.000	Valid
P9	0.000	0.000	Valid
P10	0.000	0.000	Valid
P11	0.000	0.000	Valid
P12	0.000	0.000	Valid
P13	0.000	0.000	Valid
P14	0.000	0.000	Valid
P15	0.001	0.000	Valid
P16	0.000	0.000	Valid
P17	0.014	0.000	Valid
P18	0.003	0.000	Valid
P19	0.000	0.000	Valid

Based on the results of testing the validity of the data using the SPSS 25 analysis tool, it was concluded that the entire data from Performance and Interest was declared Valid so that it could be continued for data reliability testing.

Table 8
Performance and Interest Data Reliability Testing

Reliability Statistics		Reliability Statistics	
Cronbach's Alpha	N of Items	Cronbach's Alpha	N of Items
0.908	19	0.980	19
Reliable		Reliable	

Based on the results of data reliability testing using the SPSS 25 analysis tool, it was concluded that the overall data from Performance and Interests was declared Reliable so that it could be directly stated that the data used was valid and feasible so that it could be accounted for.

Cartesian diagram Importance Performance Analysis (IPA)

The next step that must be taken is to enter the mean of each factor in the table above into the Importance Level diagram to determine the points of each question. The mean of the Importance Level and the mean of the overall Performance are used to determine the axes of the quadrant division. The following is a Cartesian Diagram of Performance Levels and Importance Levels.

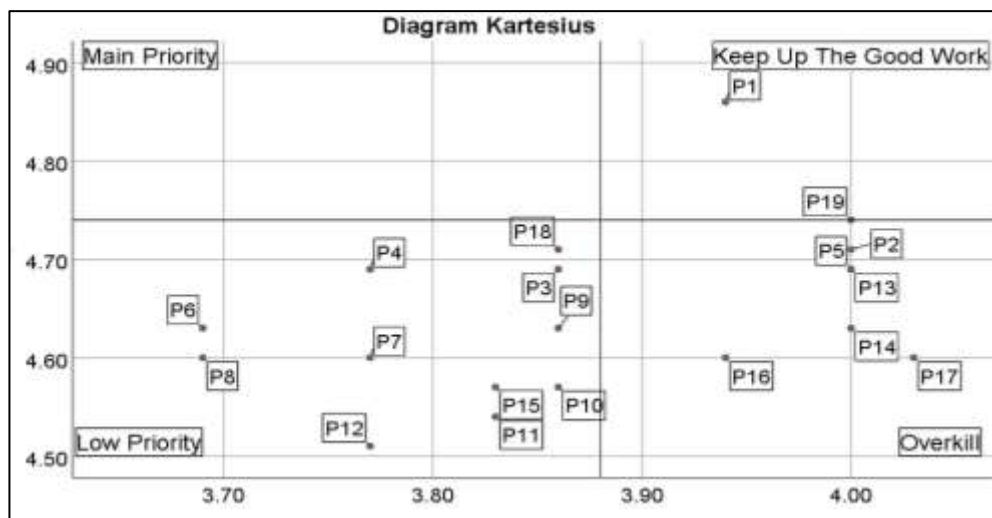


Figure 1
Cartesian Diagram of Performance Levels and Interest Levels

The picture in the diagram above is a grouping of question attributes that are part of the success factors for managing regional assets in the Kupang district government environment. the factors reflected through the question attributes are grouped and scattered in the analysis quadrants in the Cartesian diagram above. Based on the distribution of the attributes or factors above, it is uneven so that the total distribution of the factors in each quadrant above is different. The factors from the most attribute questions above are in the third and fourth quadrants, while the

second quadrant only has a distribution of two attributes and the first quadrant does not have a distribution of question attributes or critical success factors for the Regional Asset Management of the Kupang Regency Government.

Quadrant I has no distribution of factors or attributes. This quadrant is a very important part of the quadrant but has not been executed properly so that it affects the output produced, namely the mechanism for good Regional Asset Management for the Kupang Regency Government.

Quadrant II consists of attribute question one (P1) and attribute question nineteen (P19). This quadrant is an important part of the quadrant to be maintained so that regional asset data collection activities within the Kupang district government and the use of asset inventory books still need to be maintained in terms of performance and activities. In this regard, the government can make a list of assets for immediate data collection so that the recording process in the asset inventory book can still be carried out so that the assets used can be traced to their whereabouts and usage. This is related to the procedure for managing regional property which is mandated in the Regulation of the Minister of Home Affairs (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Property.

Quadrant III consists of attribute questions two (P2), question five (P5), question thirteen (P13), question fourteen (P14), question sixteen (P16), and question seventeen (P17). These factors or attributes are considered less important and not worth maintaining, so an in-depth evaluation is needed regarding these attributes. In this regard, the government can carry out asset maintenance schemes and apply SOPs in data collection and complaint mechanisms. This is considered not too important so that the concentration on this attribute can be diverted to activities and other factor attributes.

Quadrant IV consists of attributes question eighteen (P18), question four (P4), question three (P3), question nine (P9), question seven (P7), question fifteen (P15), question ten (P10), question eleven (P11), question twelve (P12), question eight (P8), and question six (P6). This factor or attribute indicates that the implementation is good, but it is less important to do. So that the time allocation for the implementation of this attribute can be allocated to other attributes or factors.

CONCLUSION

Based on the results of the research and analysis carried out as well as the discussion described in the previous chapter, several conclusions are obtained. The conclusions obtained in this study are described as follows.

The mechanism for managing regional assets or regional property is based on Regulation of the Minister of Home Affairs (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Property and Regulation of the Minister of Home Affairs (Permendagri) Number 47 of 2021 concerning Procedures for Carrying Out Bookkeeping, Inventory and Reporting of Regional Property. The next legal basis is based on the Circular of the Regent of the Kupang district government. This was done without going through the related Regional Regulations because the regional regulations of the Kupang Regency Government had not been made or drafted so that the legal basis that is still used is based on the

Minister of Home Affairs Regulation (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Property and the Minister of Home Affairs Regulation (Permendagri) Number 47 of 2021 concerning Procedures for Carrying Out Bookkeeping, Inventory and Reporting of Regional Property.

Based on the results of the calculation of the suitability level, it shows that there are 16 question attributes that are assessed according to the criteria as Very Important, meaning that the systematics of Regional Asset Management for the Kupang Regency Government is considered to be very influenced by the 16 question attributes above because it is very important related to the systematics and mechanisms for Regional Government Asset Management. Kupang. The results of the calculation of the level of suitability above also show that there are 3 question attributes that are assessed according to criteria. Important means that the systematics of Regional Asset Management for the Kupang Regency Government is assessed to be influenced by the 3 question attributes above because it is important related to the systematics and mechanism of Regional Asset Management for the Kupang Regency Government.

Based on the results of the calculation of the average level of performance and the level of importance, it shows that the average value of the level of performance is 3.88 with a score of 2579 for the level of performance while the average value of the level of importance is 4.65 with a score of importance level of 3089. The results of the calculations in above is obtained by dividing the score of the level of performance or the level of importance with the number of observations or respondents studied.

The results of the Gap calculation show that the biggest gap occurs in the sixth question attribute, which is -0.94. This shows that there is a large gap between the actual conditions and the level of importance expected so that this is a concern for interested parties to overcome this gap or gap. The result of calculating the smallest gap is shown in the seventeenth question attribute, which is -0.57. This shows that there is a small gap between the actual conditions and the expected level of importance.

The results of the distribution of attributes or factors in the Cartesian diagram show that there is one quadrant that does not have a distribution of attributes, namely Quadrant I. The results of the distribution of attributes or factors also show that there are still too many distributions of attributes or factors in the Quadrant IV region which is a region or quadrant which is of a Low Priority nature, so it is necessary to think of a useful strategy or policy to address the main priorities of the Regional Asset Management mechanism of the Kupang Regency Government.

Suggestions related to this research are expected for further research to be able to develop this research not only at the management level but at the regional asset valuation level. This can be a recommendation for the results of research conducted related to the core part of the asset management mechanism, namely asset valuation with the aim of deleting assets or asset valuation related to asset recording with the aim of financial reporting.

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