



Management of Fixed Asset Management at the Manpower and Transmigration Service of Penukal Abab Lematang Ilir Regency (PALI)

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ABSTRACT

Assets are the component with the greatest value and wealth that is vital for the running of an organization, whether in a government or private company. Researchers will focus this research on the Manpower and Transmigration Service of PALI Regency and how fixed asset management works. whether the implementation of asset management is in accordance with established regulations. So far, management of regional inventory items has been carried out on the basis of the provisions of Minister of Home Affairs Regulation Number 7 of 1997 as the main regulations for regional government inventory regulations. The aim of this research is to understand how fixed asset management at the PALI Regency Manpower and Transmigration Service works. This research uses qualitative research methods with an emphasis on Doli D. Siregar's theory of asset indicators, namely: asset inventory, legal audit, asset assessment, asset optimization, and asset monitoring and control. In selecting informants, researchers used purposive. The techniques used by researchers in collecting data are interviews, observation, and documentation studies. The conclusion from the results of this research shows that fixed asset management at the Manpower and Transmigration Department is not running well. This is because there is still a lack of human resources in the field of asset management, one of whose tasks is to inventory assets, and the large number of assets makes asset managers overwhelmed.

Keyword:

Management, Assets, PALI

INTRODUCTION

The government as a group of people who manage various authorities in managing the state or government requires readiness in various aspects of the government administration process being carried out, especially readiness in the

availability of various supports in the government administration process currently being carried out or to be carried out (Christensen et al., 2016; Kato & Charoenrat, 2018; Kulkarni & Anantharama, 2020). Within the

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framework of regional autonomy, along with the development of an existing organization, institution, or agency, the number of assets required by that organization, institution, or agency will also increase (Abbott et al., 2016; Baumgartinger-Seiringer et al., 2021). Supporting the smooth implementation of an employee's duties or work productivity is not solely determined by the abilities or skills possessed by the employee concerned but is also greatly influenced by other factors, such as adequate work equipment.

While remaining constrained by the primary tasks and functions as well as the available budget, providing the necessary work facilities to support the efficient implementation of employee duties must pay attention to the benefit aspect (Alkhanak et al., 2015). Therefore, work facilities must be managed properly so that they can support the maximum performance of employees' duties. In relation to this, regional governments need to prepare appropriate instruments to manage regional assets in a professional, transparent, accountable, efficient, and effective manner, starting from the planning, distribution, utilization, and supervision stages (Liu & Zhou, 2021; Sibanda et al., 2020). Based on Minister of Home Affairs Regulation No. 17 of 2007, asset management is used in local government and tertiary institutions. The asset information system functions to record the procurement, authorization, use, maintenance, status, and condition of these assets. Assets can include an inventory of land, buildings, transportation equipment, firearms, networks, equipment such as office stationery and laboratory equipment, rooms and warehouses and the items contained therein, and other locations and the items contained therein. However, regional asset management has not been implemented as expected to achieve maximum usability and results, so

regulations are needed as guidelines for implementing regional asset management. So far, management of regional inventory items has been carried out on the basis of the provisions of Minister of Home Affairs Regulation Number 7 of 1997 as the main regulations for regional government inventory regulations. Regional assets are all assets belonging to the region, both tangible and intangible goods (Kepmendagri No. 29 of 2002, Chapter I, Article 1). Regional goods are all tangible goods belonging to the region originating from purchases with funds originating in whole or in part from the APBD and/or originating from other legitimate acquisitions (Kepmendagri No. 29 of 2002, Chapter I, Article 1). Tangible goods, also known as fixed assets, are goods that have a useful life of more than one accounting period and are used to carry out government activities and public services.

Fixed assets consist of, among other things, land, roads and bridges, water structures, installations and networks, buildings, machines and equipment, vehicles and equipment, as well as library books (Costin et al., 2018; Salah & Bisogno, 2023). The role of good and correct management is very necessary, especially in asset management (Aktas et al., 2015; Helfat & Peteraf, 2015; Serra & Kunc, 2015). Because the need for information regarding data and information on an asset is very important in order to improve performance or efficiency within an agency or institution. Assets are the component with the greatest value and wealth that is vital for the running of an organization, whether in a government or private company (Dumay, 2016; Teece, 2018). Fixed assets are long-term investments that an organization makes and are not for resale, so proper asset management is necessary. Proper asset management can help agencies identify wealth lists, not only to see which assets have been purchased, how much

they cost, which assets are being used, and how they are utilized, but can also prevent the loss or theft of assets and, most importantly, facilitate the process. accountability, especially by agencies that are responsible for the region.

The regional asset management unit plays an important role in the procurement and management of infrastructure to support the implementation of the organization's main tasks and functions, because other factors such as human resources and work systems cannot be optimized without the support of adequate facilities and infrastructure (Kaiser et al., 2015; Uyarra et al., 2020). Therefore, the regional asset management system is always implemented effectively and efficiently with the principles of transparency and fair treatment for all parties, so that the results can be accounted for in terms of physical, financial, and other benefits for the smooth running of government tasks and community services.

The main problem of regional governments in managing regional assets (municipal asset management) is administrative irregularities in controlling asset inventory, such as not installing appropriate ownership certificates, not monitoring the transfer of assets, deadlines for asset control, weak asset control status, inaccurate data collection, and a system that is not good for data collection (ATISISBADA) (source: asset manager). In fact, asset inventory is the heart of the asset management cycle. This condition clearly causes local governments to experience difficulties in knowing exactly how many assets they own, which assets they have controlled, or even which ones actually have potential and have high investment opportunities. Asset management that is not in accordance with statutory regulations will cause losses to the region because the assets used are not in accordance with their main duties and

functions. This happened at the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI). Below are the fixed assets in the labor and transmigration office of Penukal Abab Lematang Ilir Regency (PALI). with the conditions that the researcher has listed as follows:

Table 1.1 Fixed Assets of Four-Wheeled Service Vehicles Based on Conditions in 2019-2021

No	Type	Condition		
		Good	Not good	Heavy Damaged
1	Jeep		2	
2	Mini Bus	19		
3	Pick Up	26	6	
	Amount	45	8	

Source: Asset Manager 2023

Table 1.2 Fixed Assets of Two-Wheeled Service Vehicles Based on Conditions in 2019-2021

No	Type	Condition		
		Good	Not good	Heavy Damaged
1	Honda	5	16	
2	Suzuki	1	1	
3	Yamaha	1		
	Amount	7	17	

Source: Asset Manager 2023

Table 1.3 Fixed Assets of Buildings and Structures Based on Conditions in 2019-2021

No	Type	Condition		
		Good	Not good	Heavy Damaged
1	Permanent Office Building		1	
2	Permanent Office Building		1	
3	Emergency Garage/Pool Building		1	
4	Others		1	
5	Permanent Office Building		1	
	Amount		5	

Table 1.4 Road, Irrigation and Network Fixed Assets Based on Conditions in 2019-2021

No	Type	Condition		
		Good	Not good	Heavy Damaged
1	Other Clean Water Installations	1		
2	Special Road	1		
3	Diesel Power Plants Others	10		
4	Small Capacity Overground Telephone Network	1		
5	Voltage Distribution Network Below 1KVA	1		
	Amount	14		

Source: Asset Manager 2023

In initial observations, researchers found several problems that emerged at the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI), namely as follows: First, lack of incompetent human resources and labor shortages. Asset managers must have requirements, including having experience and knowledge in the field of regional property management. Low human resources are one of the influencing factors in regional asset management. Human resources are the first thing that is felt as a constraining factor. The human resource that is lacking in this case is knowledge about asset management (Kianto et al., 2017; Starr et al., 2018). This knowledge can take the form of an understanding of asset management procedures as well as administration procedures. Apart from that, the shortage of workers in the asset sector has a big impact on daily implementation. How could it not be that in an agency there is only one person to handle asset activities in that place with the task of inventorying fixed assets with all the many problems that exist, having to input based on the inventory card, and only one person? With a lack of knowledge

and a lack of people in the field of asset management, it is very crucial because asset activities are not small. Every asset must be accounted for and must be inventoried with the number of assets in the service while the asset manager lacks people in his department. Second, administrative irregularities in inventory control, such as data collection that is still not good and systems that are not good in terms of data collection for each asset, incoming or outgoing goods, cause the process of recording and inventorying fixed assets, not all of which are known to the asset manager. So, this makes asset management not optimal in its work because ATISISBADA is not good at all activities regarding assets at the Manpower and Transmigration Department of Penukal Abab Lematang Ilir Regency (PALI).

Third, lack of space to store all fixed assets in Minister of Home Affairs Regulation No. 19 of 2016 as a whole explains that "asset managers are entrusted with the task of receiving, storing, issuing, and administering regional property to the users of the goods" and also regulating the use, utilization, destruction, and disposal of regional property. It's just that the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI) does not have a fixed asset room to store fixed assets that are not intended for sale for the purpose of normal company activities and have a useful life of more than one year. Like office equipment that is exactly used in the official office, it cannot be denied that asset space is very important for assets, both for organized storage, maintenance of goods, and so on. In other words, the Manpower and Transmigration Service of Penukal Abab Lematang Ilir Regency (PALI) in its management is not orderly according to the rules and does not comply with procedures.

Fourth, less than optimal management of fixed assets regarding submitting reports of lost, borrowed, and damaged goods to the asset manager. Reports that should be made by each sector are not always made for asset managers, and asset managers do not have data that must be recorded in fixed asset accounting reports (Bodnaruk & Simonov, 2015; Cremers et al., 2016; Morris et al., 2017). Apart from that, the absence of coordination means what kind of reports must be made by each field, whether made by each field or by the asset manager in managing fixed assets in SKPD? Because this makes the reports between all the existing sections not match, meaning the data for all the sections with the asset manager is different, and there is also no checking with each other.

The problem that the researcher has explained above is that the Manpower and Transmigration Service of Penukal Abab Lematang Ilir Regency (PALI) has the problem of asset managers who lack human resources both in terms of people and knowledge. The ATISISBADA system is not in accordance with the wishes of asset managers; namely, asset data collection is not yet optimal, so many assets and items are not monitored either by control or supervision, and the absence of asset space is not in accordance with existing rules and procedures, so there is no coordination between the departments and the manager. From the problems presented by the researcher, the researcher chose to take the title "Fixed Asset Management at the Manpower and Transmigration Service of Penukal Abab Lematang Ilir Regency (PALI)".

LITERATURE REVIEW

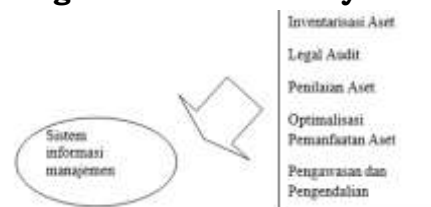
Asset Management

Asset management is a collection of disciplines, methods, procedures, and tools to optimize the overall business impact on

costs, performance, and risks that arise (related to availability, efficiency, service life and safety regulations, or compliance with environmental regulations) of the company's physical assets (Lima et al., 2021; Maletič et al., 2023; Petchrompo & Parlikad, 2019).

Currently, in property science, a new theory is developing, which is known as asset management theory. Good asset management in terms of measuring the value of properties (assets) in monetary terms and employing the minimum amount of expenditure on its management (Love & Matthews, 2019). In this sense, good asset management is explained in terms of measuring the value of assets in the monetary part and the use of expenditure amounts in the management itself. Asset management itself can be divided into five work stages: asset inventory, legal audit, asset assessment, asset optimization, and the development of asset management information systems (Almeida et al., 2022; Balzer & Schorn, 2016). According to asset management, it is a profession or skill that is not yet fully developed and popular in government circles or in work units or agencies. Asset management itself actually only consists of five work stages that are interconnected with each other, namely:

Figure 1 Asset Life Cycle



Source: Siregar (2004)

Asset Management Cycle

Management of regional assets is quoted in Yusuf which is also regulated in Minister of Home Affairs Regulation Number 17 of 2007 concerning Technical Guidelines for Management of Regional Property in Article 4, which explains that management of regional property is carried

out based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and certainty of value. The management of regional property includes:

1. Planning includes determining needs and budgeting.
2. Procurement includes the method of implementation, standard of goods and prices, preparation of specifications, and so on.
3. Storage and distribution.
4. Controlling.
4. Maintenance.
5. Security.
6. Utilities.
7. Deletion (disposal).
8. Inventory.

RESEARCH METHODS

Researchers used a qualitative descriptive research method with a qualitative approach in this study. There are several data collection techniques in qualitative research methods, namely as follows (Sugiyono, 2016):

1. Interview
2. Observation/Observation
3. Documentation

Study In this research regarding fixed asset management at the Manpower and Transmigration Service, the determination of informants was purposive. Determined by adapting to research objectives or certain objectives. So, determining informants in qualitative research is carried out when the researcher begins to enter the field, and during the research, the researcher selects certain people who are considered to provide the required data. The research informants in the research are as follows:

1. Asset Manager of the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI), 1 person
2. Head of the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI), 1 person

3. Secretary of the Manpower and Transmigration Service 1 person
4. Head of Sub. General and Personnel Department, 1 person
5. Users of Manpower Service Assets: 3 people.

Activities in qualitative data analysis are carried out interactively and take place continuously at each stage of the research until it is complete and the data is saturated. During the process, three important activities were carried out in data collection, including data reduction, data presentation, and verification.

RESULTS AND DISCUSSION

In this research, researchers used theory from Doli D. Siregar (2004). This theory explains that there are five important points in carrying out asset management: asset inventory, legal audit, asset assessment, asset optimization, supervision, and control.

Asset Inventory

In this research, asset inventory activities are described as fixed asset recording at the PALI Regency Manpower and Transmigration Service, fixed asset classification and labeling at the PALI Regency Manpower and Transmigration Service, fixed asset recording at the PALI Regency Manpower and Transmigration Service, fixed asset legality data collection at the PALI Regency Manpower and Transmigration Service, and fixed asset ownership data collection at the PALI Regency Manpower and Transmigration Service. In the first indicator, an interview was conducted with I1, Penukal Abab Lematang Ilir Regency Manpower and Transmigration Office asset manager (PALI) (Key Informant), so that the first question regarding the fixed asset inventory process (Q1) will be described as follows: "The process is incoming goods; shopping for goods is not part of the procurement process; then the goods are handed over to me as the asset manager; the goods must

be accompanied by an official report. Then I reported it to the leadership, and each OPD was given a Goods Distribution Order" (Interview Results, May 23, 2023).

Table 1.5 Goods Inventory Card Data for the Manpower and Transmigration Service of Penukal Abab Lematang Ilir Regency (PALI)

No	Inventory Card	Amount
1	KIB A Land	4.614.227.022
2	KIB B Equipment and Machinery	8.384.818,00
3	KIB C Buildings and Structures	331503576
4	KIB D Roads, Irrigation and Networks	336.983.464,00
5	KIB E Other Fixed Assets	30.997.300,00
6	KIB G Intangible Assets	46.264.500,00

Referring to the results of the interview above, it can be concluded that in the asset inventory dimension. The process of asset inventory activities at the Penukal Abab Lematang Ilir Regency Manpower and Transmigration Service (PALI) is recorded in two activities, namely, the first is recorded in the goods inventory card and the second is recorded in ATISISBADA (Regional Property Cycle Information Technology Application) for recording land assets carried out and coordinated from asset users to asset managers. The procurement process is based on requests and submissions from each Regional Apparatus Organization (OPD), which are then reflected through the Regional Property Requirements Plan (RKBMD) and Budget Activity Plan (RKA), and in procurement activities, all regional property uses the E-application. Purchasing.

Regional asset codification has an important role in simplifying the asset inventory process. The more types and numbers of assets owned, the more important it is for the region to categorize them by making the assets owned more

detailed. Codification or labeling is an activity to systematically determine groups, fields, groups, sub-groups, and other sub-sub-groups. This coding/labeling was created to make it easier to open, collect data, and also secure the assets owned. According to Minister of Home Affairs Regulation Number 19 of 2016, the Regional Government of Penukal Abab Lematang Ilir Regency (PALI) carried out the coding as follows:

1. Goods Inventory Card (KIB) A for Land
2. Goods Inventory Card (KIB) B for Equipment and Machinery
3. Goods Inventory Card (KIB) C for Buildings and Structures,
4. Goods Inventory Card (KIB) D for Roads, Irrigation and Networks,
5. Goods Inventory Card (KIB) E for Other Fixed Assets,
6. Goods Inventory Card (KIB) F for Construction in Progress,
7. Room Inventory Card (KIR).

Good asset recording is recording that is able to provide valid data regarding aspects of the asset (Letellier & Eppich, 2015). Recording physical aspects of assets includes asset location, asset condition, and so on. The process of recording physical aspects of assets is very important because it can support a good asset management process and can simplify the asset inventory stage, which requires quite a long time to obtain valid results, so that they can be held accountable to the public.

Legal Audit

A legal audit is part of the scope of asset management work in the form of an inventory of asset control status and systems and procedures for asset control or transfer (Cerruti & Neyens, 2016). Next, identify and find solutions to legal problems and strategies to solve various legal problems related to the control and transfer of assets.

So, in this research, the legal audit cycle is described regarding things such as the legal basis for managing land assets,

systems and procedures regarding the legality of assets owned, and the identification of problems with asset control status.

In the legal audit dimension, the researchers concluded that the legal basis for fixed asset management at the Manpower and Transmigration Department of Penukal Abab Lematang Ilir Regency (PALI) is an aspect that explains what regulations are used as guidelines for their management as well as what provisions are implemented in the management of fixed assets. We use regulations from the Central Government, namely Minister of Home Affairs Regulation Number 19 of 2016 concerning Technical Guidelines for Management of Regional Property. In this regulation, it is explained regarding regional property management officials, regional property administration officials, property users/authorized users, property management administrators, management of user goods, and management of auxiliary goods, starting from the scope of needs planning and budgeting to compensation and sanctions, the cycle in managing regional property.

The regulation also explains who has the right and authority to manage fixed assets at the Manpower and Transmigration Office of Penukal Abab Lematang Ilir Regency (PALI), and there is a cycle in managing fixed assets. So that fixed asset management becomes more transparent and accountable.

Systems and procedures regarding the legality of ownership of regional assets are a first step in obtaining recognition of ownership of regional assets owned. The ownership status of an asset will not escape the identification of problems because there will be many problems that arise regarding the ownership status of the land asset. Moreover, many assets have many different ownership statuses and have different interests. In addition, the lack of people in the asset management

section is a problem, namely in implementing the legality of assets, which remains the reason why the implementation does not go well.

Asset Valuation

In the asset appraisal dimension, the researcher concludes that the appraisal of regional property is carried out in order to obtain fair value. Valuation of regional property is carried out in the context of preparing regional government balance sheets. Under certain conditions, regional property whose value has been determined in the regional government balance sheet can be revalued. Assessments are basically estimates or opinions, supported by reasons or rational analysis. In principle, assessment is a process of indication through certain knowledge or methods regarding an object of particular interest or purpose. The assessment of regional property needs to be differentiated from the assessment in general. The valuation of regional property is a scientific process carried out by an appraiser to obtain an estimate of the value of an item belonging to a particular region.

Carrying out the assessment were the KPKNL (Office of State Financial Services and Auctions) in Lahat and the DJKN (Directorate General of State Assets) in the South Sumatra Region. BPKAD coordinates with KPKNL and DJKN in carrying out asset assessments because they have the rights and authority.

The Asset Manager coordinates with the KPKNL Lahat and DJKN South Sumatra Region in terms of regional asset assessment, carried out every quarter of the year. With the aim of obtaining accurate asset value information and knowing what the economic value of the asset is so that it can be used as a basis for preparing regional balance sheets and can be accounted for.

Appraisal of regional property is a scientific process carried out by an appraiser to obtain an estimate of the value

of an item belonging to the Regional Government of Penukal Abab Lematang Ilir Regency (PALI) for assets, so the assessment is carried out by means of an assessment by a team of appraisers by looking at various things, such as location, type, brand, type, quantity, size, condition, and completeness of other data, to support the value of an asset.

Asset Optimization

Asset optimization is optimizing the physical, location, value, quantity/volume, legal, and economic potential of the asset, including assets that have potential and do not have potential.

In the asset optimization dimension, researchers conclude that asset optimization is an activity to optimize the physical potential, location potential, value potential, quantity/volume potential, legal potential, and economic potential of the asset. In this activity, assets controlled by the regional government are identified and grouped into those that have potential and those that do not have potential. Assets that have potential can be grouped based on leading sectors, which can form part of a national economic development strategy in the short, medium, and long term. To determine this, it must be measurable and transparent. Meanwhile, for assets that cannot be optimized, the causes must be sought, whether legal, physical, low economic value, or other factors, so that each asset will provide its own value. The final result of this stage is recommendations in the form of targets, strategies, and programs to optimize the assets controlled.

Therefore, the Manpower and Transmigration Department really needs fixed assets that have the potential to support the implementation of the main tasks and functions of government. It is hoped that optimizing these assets in a short time will result in effective and efficient use and utilization of assets.

Potential assets must, of course, be used as well as possible so that the assets already owned are not just owned without being used and exploited. Therefore, the assets owned must be managed and utilized according to their respective functions. Assets that have the potential, if optimized in their use, will increase regional original income (PAD). And also, the reports in the Manpower and Transmigration Office must be running again, not just relying on asset managers who are responsible for all reports in various fields.

Supervision and Control

In the supervision and control dimension, the researchers concluded that carrying out fixed asset management activities cannot be separated from supervision and control to monitor the progress of the fixed asset management process. The process of monitoring and controlling land assets in Penukal Abab Lematang Ilir (PALI) Regency refers to Minister of Home Affairs Regulation Number 19 of 2016 concerning Technical Guidelines for Management of Regional Property, because this regulation contains procedures regarding the process of supervision and control. The Inspectorate carries out supervision and control by assessing whether the implementation of tasks is in accordance with statutory regulations by fulfilling the 3E principles, namely effective, efficient, and Economical. We then provide inspection recommendations, refer to SA-AIPI (Indonesian Government Internal Auditor Audit Standards), and will be held accountable later. In the development of technology, of course, a management information system has been developed that helps work processes in the government sector. By using SIMA (Asset Management Information System), it is necessary to simplify the process of managing land assets. The Manpower and Transmigration Department uses an

application called ATISISBADA (Regional Goods Cycle Information Technology Application), which is a management information system that functions in managing data and information on regional property online, which can be accessed by regional property administrators in each department or government agency. All regional property managers in each Regional Apparatus Organization can access this online application, which has the function of managing regional property. ATISISBADA is always updated to obtain valid results. It is updated every time there are regionally owned goods, from the inventory process and recording to the process of deleting regionally owned goods. This makes it easier for property managers to monitor and control their assets properly.

CONCLUSION

Writing codification and labeling has not gone well because there is only 1 employee, while there are a lot of fixed assets in the Manpower and Transmigration Department of Penukal Abab Lematang Ilir Regency (PALI) that need to be recorded; therefore, there is a major problem with human resources there. Regarding documents, ownership letters and certificates have been properly inventoried for legal audits because all legal audit processes require this. Potential assets must, of course, be used as well as possible so that the assets already owned are not just owned without being used and exploited. Therefore, the assets owned must be managed and utilized according to their respective functions. Assets that have the potential, if optimized in their use, will increase regional original income (PAD). The reports in the Manpower and Transmigration Department must be running again, not just relying on asset managers who are responsible for all reports in each field. And there is also no room to store assets, which is not in

accordance with existing procedures, which makes asset management less optimal.

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