

Analysis of Regional Property Asset Management with Phenomenological Studies in the West Kutai Regency Government

Budi Eka Prasetya¹, Zamruddin Hasid², Muhammad Awaluddin³

^{1,2,3}Faculty of Economics and Business at Universitas Mulawarman, Indonesia

Corresponding Author: Budi Eka Prasetya

DOI: <https://doi.org/10.52403/ijrr.20231126>

ABSTRACT

The purpose of this research is to analyze regional property asset management with phenomenological studies in the West Kutai Regency Government. This research uses a qualitative method with a phenomenological approach. The key informants in this research are goods user authorities in the General Section of the Regional Secretariat of West Kutai Regency Government as individuals who act as goods user administration officials, user goods management officers, and a number of officers who act as auxiliary goods administrators. The primary data source for this research is obtained from direct interviews with parties who have relevance to the research topic or key informants, while for secondary data using library studies and other documents such as regulations and legislation, periodic reports as well as other related supporting documents. The data collection technique used is an in-depth interview process. The process of obtaining information by asking key informants face to face. Data analysis aims to carry out data processing by reducing what is conveyed to the main points of thought until it reaches specific themes. The results of the research show that the factors causing regional property asset management in the West Kutai Regency Government are the unequal quality of managing human resources in all existing regional apparatuses, the lack of visible real action to improve asset problems, the failure of regional financial and asset bodies to develop actions prioritization of improving asset management, ignoring the benefits of data resources, the parent does not understand the

relationship between business processes, and the parent does not carry out problem mapping.

Keywords: Regional Property Asset Management, Human Resources, Regional Financial, Business Processes

INTRODUCTION

As mandated in the 1945 Constitution of the Republic of Indonesia which gives freedom to regions to carry out autonomy as described, which in principle regulates the administration of regional government and prioritizes the implementation of the principle of decentralization.

All policies taken by the government should support the realization of the general welfare, and one way is to carry out good management of state finances, not haphazardly and with a high sense of responsibility so as to avoid bad effects such as failure to realize development and development (Kolinug et al., 2015). The rate of economic growth of a nation needs to be carried out continuously so that it does not stagnate or stop. The most important factor in determining this development and rate is implementing good financial management so that productivity does not decline. Another thing that is a problem is the level of poverty which needs to receive careful attention in order to resolve it (Purba and Aziza, 2019).

Government Regulation Number 27 of 2014 states that the definition of regional property

is goods purchased or obtained at the expense of the regional income and expenditure budget or derived from other legitimate acquisitions, and Government Regulation Number 71 of 2010 provides the definition of assets as economic resources that are controlled and owned by the government as a result of past events and from which future economic and social benefits can be obtained, both by the government and society, and can be measured in monetary, social or political units.

In accounting, goods refer to assets in various forms and descriptions, including raw materials, semi-finished goods, finished goods or equipment, the specifications of which are determined by the user of the goods or services. Other legitimate acquisitions are goods obtained from grants or donations or similar, implementation of agreements or contracts, obtained based on statutory provisions and obtained based on court decisions that have permanent legal force (Siwi et al., 2016).

In administering government, regional property or assets must have economic value, exchange value and commercial value which is an important element in providing services to the community, so they must be managed or cared for and maintained or stored in an accountable, effective, efficient, and economical manner so that has a longer lifespan and is expected to do as much as possible not reduce market value in the future (Sondakh et al., 2017).

The state must be able to guarantee the implementation of orderly administration and orderly management of state or regional property, where in its realization there needs to be a common perception and steps in an integral and comprehensive manner from all elements involved in its management (Yanti et al., 2014). The scope of management of state or regional property is the logistics cycle as mandated in the explanation of Article 49 paragraph (6) of Law Number 1 of 2004 concerning State Treasury.

In the period 2016 to 2021, the audit results of the Republic of Indonesia's Financial

Audit Agency always gave an unqualified opinion to the West Kutai Regency Government regarding the administration of its government, but it seemed less than optimal because in every audit report, the Republic of Indonesia's Financial Audit Agency always included note to the West Kutai Regency Government to carry out improvements and follow-up action steps regarding the management of regional property.

The purpose of this research is to analyze regional property asset management with phenomenological studies in the West Kutai Regency Government.

RESEARCH METHODS

This research uses a qualitative method with a phenomenological approach. Phenomenology is an approach in sociology that identifies the problem of moving from the world of meaningful sensory experience to a world full of meaningful objects, something that initially occurs in individual consciousness separately and then collectively, in interactions between consciousnesses. (Tom and Keith, 2003). This research uses a phenomenological approach because it is supported by the conditions that:

1. This research data is latent data, which means that the data and facts that appear on the surface, include the daily behavior patterns of subjects or government agency employees in carrying out their duties and functions as well as interactions with colleagues who have various backgrounds.

2. Viewed in depth, this research reveals the experiences of employees or officials managing state or regional property.

Key informants are those who know and have various basic information needed in research (Moustakas, 1994). The key informants in this research are goods user authorities in the General Section of the Regional Secretariat of West Kutai Regency Government as individuals who act as goods user administration officials, user goods management officers, and a number of officers who act as auxiliary goods

administrators.

Data sources in qualitative research are in the form of a series of words, not a series of numbers collected from various methods, such as the results of interviews, results of observations or observations and documents that have been previously processed so that they can then be used (Raco, 2010). The primary data source for this research is obtained from direct interviews with parties who have relevance to the research topic or key informants, while for secondary data using library studies and other documents such as regulations and legislation, periodic reports as well as other related supporting documents.

The most strategic step in research is data collection because the aim of research is to obtain data (Willig, 2008). The data collection technique used is an in-depth interview process. The process of obtaining information by asking key informants face to face. The purpose of these in-depth interviews is to understand other people's life experiences and the meaning they get from the phenomena being studied.

Data analysis should be carried out continuously, namely when carrying out the data collection process or after carrying out the data collection process. Data analysis is an effort carried out by working with data, sorting it, organizing and making the data into manageable units, synthesizing it, looking for and finding patterns, finding what is important and what can be learned, and finding what can be told to other people (Moleong, 2013). Data analysis aims to carry out data processing by reducing what is conveyed to the main points of thought until it reaches specific themes.

RESULT AND DISCUSSION

General Description

Whereas the management of regional property is of course a matter that is sensitive enough to be discussed openly with the key informants, therefore the researcher first carried out observations, assessments and in-depth consideration of the characteristics of potential key

informants who are likely to be individuals who had attitudes and open and honest behavior in providing statements or opinions.

The key informants chosen are individuals with the profession of state civil servants whose position, duties and functions are managers of regional property, because the context of the qualitative methodology with a phenomenological approach is not to seek generalizations of phenomena but rather to understand what is experienced, felt and what meaning it has. which emerged in the minds of key informants regarding the phenomena that occurred. Because the key informants selected are mostly individuals with high positions in the government structure, the data collection process is constrained by the availability of free time for the key informants to be available. On several occasions the interview is not carried out just once because it collided with the daily tasks of the key informants at work and in their social environment.

The criteria set by researchers in determining key informants in the data collection process are based on the key informants' areas of expertise and skills in carrying out their main duties and functions as managers of regional property in their respective regional apparatus. Some key informants gave quite short answers, so the researcher had to ask follow-up questions that are meant to provoke memories of past events.

Direct questions are given by the researcher to the key informants with the same questions according to the list of questions with a random order of questions. The researcher invited the key informants to give direct and spontaneous answers.

The phenomenon that researchers expressed to the key informants is that from 2016 to 2021, the opinion of the Republic of Indonesia Financial Audit Agency for East Kalimantan Province always gave an unqualified opinion to the West Kutai Regency Government regarding the presentation of financial reports, but in every time this opinion is given it is always

included. notes, and one of the points of note that always appears is regarding the management of regional property.

Analysis of Regional Property Asset Management with Phenomenological Studies in the West Kutai Regency Government

The results of the research show that the factors causing regional property asset management in the West Kutai Regency Government are:

1. **The Unequal Quality of Managing Human Resources in All Existing Regional Apparatuses** According to key informant P2, the quality of human resources managing regional property is weak and uneven across all regional apparatus within the scope of the West Kutai Regency Government. Meanwhile, other factors are mostly stated by key informant P4, in a series of explanations the researcher captured that key informant P4 experienced and felt that the root of the problem in general is the weakness and inability of policy makers and related technical regional apparatus to carry out plans and action steps real.
2. **The Lack of Visible Real Action to Improve Asset Problems** Real steps to improve asset problems are actually things that need to be done, meaning that support and efforts are needed from various parties who have the ability and authority to carry out real and structured movements. Before taking action steps, of course planning and prioritization of management improvement action steps are needed.
3. **The Failure of Regional Financial and Asset Bodies to Develop Actions** Prioritization of Improving Asset Management
Key Informant P4 openly said that regional financial and asset bodies, which in fact are work units that act as initiators of activities and everything related to regional finance and assets,

are unable to formulate priority actions to improve asset management

4. **Ignoring the Benefits of Data Resources** Another thing that is a causal factor is important data resources that are not managed and utilized properly in the context of preparing budget plans. The data resources referred to here are regional property needs planning documents and regional property data bases. In the following section, key informant P4 highlights the parent's performance which is less than optimal in dealing with regional property problems. Main as referred to in the description are all work units that directly carry out the tasks and functions of planning, budgeting, monitoring and reporting on the development implementation of the West Kutai Regency Government. Key informant P4 stated that the parent is unable to understand the relationship between the business processes that occur in managing regional property and other related business processes. In a follow-up statement, it is stated that so far the Parent has never carried out problem mapping, whereas a problem map is needed as a basis for identifying various factors that can influence the results of regional development performance in the past, whether it can be said to be a success or even a failure.
5. **The Parent Does Not Understand the Relationship Between Business Processes** Regional government business processes are prepared with the aim of ensuring that regional governments are able to carry out development tasks and functions efficiently and effectively.
6. **The Parent Does Not Carry Out Problem Mapping** Meanwhile, regions in the implementation of their development are often faced with problems that arise from strengths or resources that have not been managed and utilized optimally, threats that have not been able to be

properly anticipated, points of weakness that have not been immediately addressed, as well as potential and opportunities. In connection with this, preparing a problem map is one of the things that can help solve the problem.

CONCLUSION AND SUGGESTION

The results of the research show that the factors causing regional property asset management in the West Kutai Regency Government are the unequal quality of managing human resources in all existing regional apparatuses, the lack of visible real action to improve asset problems, the failure of regional financial and asset bodies to develop actions prioritization of improving asset management, ignoring the benefits of data resources, the parent does not understand the relationship between business processes, and the parent does not carry out problem mapping.

By referring to the conclusions, the suggestions that can be given are:

1. In order to improve the results of regional government financial reports that can be believed to be accurate and recognized as true, all aspects directly involved, including human resources as the most important component in the series of processes, must be managed well. If there is a disturbance in one of them, it will affect the expected performance and achievements, therefore it is necessary to map and sharpen the problem and the source of the problem so that it can be managed well.
2. If the results in point 1 letter a in the sub-conclusion above, which is the result of extracting statements from key informants regarding their experience of experiencing the phenomenon, can be agreed upon as an assumed causal factor, then through government work units carrying out studies and research, they will take special action to examine more deeply the the statement.
3. If point b above is implemented and results are obtained in the form of recommendations, the West Kutai Regency Government must be fully committed to implementing and conducting ongoing evaluations.

Declaration by Authors

Acknowledgement: None

Source of Funding: None

Conflict of Interest: The authors declare no conflict of interest.

REFERENCES

1. Kolinug, Monico Sutri, Ilat, Ventje, & Pinatik, Sherly. (2015). *Analisis Pengelolaan Aset pada Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah Kota Tomohon*.
2. Moleong, Lexy J. (2013). *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
3. Moustakas, C. (1994). *Phenomenological Research Methods*. London: SAGE Pub.
4. Purba, Rahima Br., & Aziza, Nur. (2019). *Pengelolaan Aset Tetap Daerah dalam Mengoptimalkan Pemanfaatan Aset Daerah*.
5. Raco J., R. (2010). *Metode Penelitian Kualitatif: Jenis, Karakteristik dan Keunggulannya*. Jakarta: PT Gramedia Widiasarana Indonesia.
6. Siwi, G., Taroreh, R.T., & Dotulong, L., O., H. (2016). *Evaluasi Pengelolaan Barang Milik Daerah pada BPK-BMD Kabupaten Minahasa Utara*.
7. Sondakh, B.Y., Sabijono, H., & Mawikere, L. (2017). *Analisis Pengelolaan Barang Milik Daerah (Studi Kasus pada Badan Pengelola Keuangan dan Aset Daerah Kabupaten Minahasa Selatan)*.
8. Tom O'D., & Keith P., Ed. (2003). *Qualitative Educational Research in Action: Doing and Reflecting*. London: Routledge Falmer Pub.
9. Yanti, Sri Marlina Eka, Rifa'I, Ahmad, & Irwan, M. (2014). *Determinants Effectiveness Fixed Asset Management*

of District Government on the Island of Lombok.

10. Willig, C. (2008). *Introducing Qualitatif Research in Psychology*. England: Open University Press.

How to cite this article: Budi Eka Prasetya, Zamruddin Hasid, Muhammad Awaluddin. Analysis of regional property asset management with phenomenological studies in the West Kutai Regency Government. *International Journal of Research and Review*. 2023; 10(11): 222-227. DOI: [10.52403/ijrr.20231126](https://doi.org/10.52403/ijrr.20231126)