Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management at Bandung City Rusunawa Regional Technical Implementation Unit

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Abstract

Fixed asset management in the public sector plays an important role in supporting the quality of public services. However, in practice, there are often challenges such as limited human resources, an unfavorable workload, and suboptimal use of digital applications. The purpose of this study is to support the optimization of the fixed asset accounting information system in the technical implementation unit of the Rusunawa in Bandung, through a Participatory Action Research approach with active participation, concrete actions, and simultaneous research in a social context. The contribution of partners is reflected in the provision of data, direct assistance, validation of results, and adoption of the proposed procedures. Data collection techniques included observation, discussion, collaborative participation, and document study through several stages. The preparation stage focused on tidying up the warehouse and creating an adequate layout to facilitate the recording, management, and grouping of fixed assets. The implementation stage focused on inventorying assets in the field to improve the accuracy and currency of data related to location, quantity, and functional condition. The evaluation and reporting stage focuses on preparing recommendations for a fixed asset accounting information system flowchart in the context of inventory and asset procurement for asset maintenance needs. The results of the study provide economic added value in improving the efficiency and effectiveness of budget management for asset procurement or maintenance, while in the social sphere, it improves the quality of service and sustainable public trust.

Keywords: accounting information systems, fixed assets, inventory, maintenance assets

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.
   59

Introduction

The era of modernization has brought significant changes to all aspects of life, especially in relation to information technology. Today, information technology is not only viewed as a tool but as a medium to support organized and integrated information systems. In practice, information systems also often support benefits in the fields of accounting and management. The public sector, in particular, has adopted information systems as a form of internal control to improve good governance. One important instrument that is often used is financial data and fixed asset ownership. In addition, institutions in the public sector can be assisted by information systems to monitor budget realization, identify data errors, and make the right decisions (Divayani et al., 2025).

In the context of information systems in the public sector, one of the most important subsystems is fixed assets. However, in practice, asset management in the public sector is still not optimal, so it still faces various challenges that lead to problems. Problems that occur in fixed asset management can have an impact on assessment, budget planning, procurement, asset disposal, and reporting (Palandeng et al., 2022). Therefore, the presentation of data on the fair value of assets and asset depreciation costs is necessary so that the data in the financial position report is accurate (Haqiqi et al., 2022). Although the accounting process related to fixed assets is quite complex, it is also necessary to pay attention to good data integrity, starting from the stages of recognition, classification, measurement, and presentation. This shows the need for a reliable and trustworthy information system related to data accuracy, because fixed assets are also considered to be the largest item in the financial position report (Faridah et al., 2023).

Over time, the obligations of institutions in the public sector have become a strategic necessity in supporting optimal and sustainable fixed asset management. This is reinforced by the regulation contained in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 47 of 2021 concerning Procedures for Bookkeeping, Inventory, and Reporting of Regional Assets. From this regulation, it can be understood that fixed assets are tangible assets that have an economic life or useful life of more than one year or twelve months to be used in government activities or utilized by the general public (Permendagri, 2021). In addition, fixed assets can be understood as public resources that must be managed regularly and sustainably to support organizational operations. This is in line with research conducted by Oktaviani et al. (2023), which states that the government's goal is not to benefit owners.

Accounting in the public sector should aim to improve the welfare of the people by upholding the principles of transparency and accountability.

In the context of the public sector, fixed asset management cannot be separated from asset inventory and maintenance activities. This is in accordance with the regulations contained in Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 concerning Guidelines for Regional Wealth Management. From these regulations, it can be understood that inventory is the activity of collecting data, recording, and reporting on regional wealth. Inventory is based on the objective of ensuring consistency between administrative data and the physical condition of assets in the field. Meanwhile, maintenance is an effort to preserve and repair assets. Maintenance is based on the objective of ensuring that assets are in good condition and ready for efficient and effective use (Permendagri, 2016).

Both aspects of asset inventory and maintenance are mutually supportive elements of asset management. Inventory implementation is not only an administrative function. Inventory can prevent systematic and physical data errors in the field, thereby optimizing its benefits (Toha et al., 2025). Meanwhile, asset maintenance implementation is not only a function of the repair and replacement of assets. Asset maintenance can facilitate safe and convenient governance control, thereby preventing asset loss and ensuring that assets are registered according to their proper functions (Wicaksana et al., 2021). In addition, asset maintenance practices can be reviewed through a reliability-centered maintenance approach. This is done through preventive maintenance, such as routine checks to prevent assets from being damaged in the first place. Furthermore, corrective maintenance, such as restoring the original function when a disturbance or damage occurs, is also carried out. This is considered relevant because it has effective and efficient techniques, thereby helping to create data reliability in terms of use and economic life (Rudiana et al., 2024).

One example of an institution in the public sector that implements good fixed asset management is the Bandung City Rusunawa Regional Technical Implementation Unit. This agency was established in 2016 with the function and task of serving and managing simple rental flats that are suitable for low-income communities. Administratively, Rusunawa is located in Cingised as its main center. In addition, there are other branch units spread across the Bandung City area, such as in Sadang Serang, Rancacili, and Tamansari. With its wide

coverage, the use of fixed assets is intensive due to the utilization of Rusunawa residents. These assets include buildings, infrastructure, and other supporting facilities to support operations and public services.

However, the management of fixed assets in the Bandung City Rusunawa Regional Technical Implementation Unit still faces various challenges, and there is still room to optimize the asset control system. These challenges include limited human resources and inadequate use of information technology. This can lead to the absence of a scheduled asset monitoring pattern, suboptimal internal control, and inventory data and asset maintenance integrity that is not fully up to date. Therefore, this condition has the potential to cause a mismatch between the system data and the physical condition of the assets in the field and can hinder the effectiveness of making the right decisions regarding asset management in the future. This is in line with research conducted by Septifani and Novianti (2024), which states that the quality of service in Rusunawa is often influenced by limited human resources, complex resident needs, workload, and less-than-ideal data digitization. This can also trigger administrative inconsistencies and weak internal controls.

In addition, several previous studies examining the public sector reinforce the above conditions. According to research conducted by Yuniati (2019), suboptimal asset management in government can be influenced by many factors. These influences include the broad scope of control, the small number of employees, an unsupportive reward system, weak support from superiors, and a lack of discipline in asset management data. Furthermore, there are also additional findings according to Faridah et al. (2023), which state that internal control over fixed assets is significantly supported by accounting information systems.

Optimizing the accounting information system related to fixed assets can be understood as an effort to strengthen the subsystem's functions to the maximum extent possible. This is designed through the compilation of asset inventory data and the preparation of flowcharts for the accounting information system related to asset inventory and asset procurement for future asset maintenance needs. This is to improve the recording, management, and presentation of fixed asset information, thereby improving governance, data accuracy, and better administration. In addition, asset management is considered strong in terms of more optimal internal control. Therefore, the purpose of this article is based on the implementation of students during their

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

62

internship at the technical implementation unit of the Rusunawa in Bandung. The author conducted an inventory of assets in the field with the support of relevant partners in assisting with the ongoing activities. Thus, the author hopes that his involvement can improve administrative order, data reliability, and the basis for making appropriate decisions related to fixed asset management. In addition, it is expected that it can increase academic knowledge in asset management in the public sector. In practice, it is hoped that this article can provide references and recommendations to support better asset management for the sake of security and comfort in public operations and services.

Methods

This study adopts the Participatory Action Research (PAR) approach. The PAR approach has interrelated acronyms such as active participation, real action, and a simultaneous research process. These three aspects are considered relevant to apply because they are interrelated in a social context (Salim et al., 2025). In the PAR approach, participation is realized through the active involvement of the author and related partners, namely the Bandung City Rusunawa Technical Implementation Unit, which supports the continuity of activities carried out in the context of fixed asset management. In addition, this approach places the participation of the author and related partners who support each other collaboratively in identifying various existing challenges, finding solutions, and interpreting the results in an organized manner. This is in line with research by Azami et al. (2025), which explains that the PAR approach is chosen for its orientation of actively involving relevant partners, researchers, and other parties in the context of having a shared interest in the implementation of the activities carried out.

Data collection techniques were carried out in various ways, such as observation, discussion, collaborative participation, document study, and reporting. Observations were carried out through direct observation in the field with the aim of understanding the workflow processes applied and the actual condition of assets in the field. Discussions were then held with relevant partners, such as the head of the administrative sub-division, regarding the SOP for inventory and asset procurement that was being implemented but had not yet been systematically structured through a flowchart. In addition, discussions were held with the technical infrastructure team regarding information on fixed asset inventory data, documents, and the actual situation in the field. Collaborative participation was carried out with the field team or

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

63

expert services, with assistance in the field to conduct an asset inventory. Documentation studies were conducted on asset inventory data provided by the infrastructure team for further review and to adjust the system data to the actual situation in the field during the inventory process. The study concluded with reporting through the compilation of updated inventory data in a recapitulated Excel format, followed by the preparation of recommendations for flowcharts for asset inventory and procurement. The report was submitted to the immediate supervisor to be presented to the infrastructure team and the head of the administrative sub-division.

This activity took place while the student was interning at the Rusunawa technical implementation unit in the city of Bandung. The activity was carried out from July to September, with the inventory being carried out in stages and in a structured manner, moving between locations in Cingised, Rancacili, Sadang Serang, and Tamansari. The stages were carried out as follows: preparation stage, implementation stage, and reporting stage. During the preparation stage, the author participated in this activity as an intern, along with related partners such as the head of the administrative sub-division, Mrs. Lia Yulianingsih, and the technical infrastructure staff, Mr. Cecep Hindik Suryana. Then there was the field team, better known as the expert services, namely Mr. Asep, Mr.Yadi, and Mr. Ahmad. When the preparation stage began, this aspect focused on the author conducting direct observations in the field. The aim was to understand the real working environment, collect the necessary information related to the initial data on fixed assets, and coordinate with relevant partners at each branch of the Rusunawa unit. In addition, the relevant partners played a role in supporting and assisting the author during the process. They provided the necessary data and supporting documents, such as asset inventory data and existing SOPs, and provided guidance for field assistance in coordination with other Rusunawa branch units.

When the implementation phase began, the author focused on the actual action of conducting asset inventory in the field and compiling it to be stored in a systematic database in Microsoft Excel. These activities include inspecting the physical condition of assets in the field, adjusting the initial data to the actual conditions in the field, manually re-recording the data to be transferred to the Excel format, and compiling SOPs through a fixed asset accounting information system flowchart. The compilation of SOPs is not intended to replace existing policies, but rather as a form of recommendation to be better conceptualized through an inventory and asset procurement flowchart.

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

64

The final stage is evaluation and reporting. This stage focuses on the author's research results through the process of asset inventory in the field, which is submitted to leaders such as the head of the administrative sub-division and the infrastructure staff. The research is conducted to analyze and provide practical solutions in a systematic and sustainable manner. Data processing shows differences between administrative data and the physical condition of assets in the field. The follow-up action is to update the data, which is compiled in an Excel database for future asset inventory support documents. In addition, the output results are used as supporting data to compile a flowchart of the accounting information system related to fixed assets in the context of asset inventory and procurement. This is done as a follow-up to solutions such as optimizing administrative control, updating the latest asset data, and providing recommendations for proposed procedures to support asset inventory planning and asset procurement for future asset maintenance needs.

Results and Discussions

Results

The preparation stage focuses on the initial plan to create a structured and systematic workflow. It begins with an introduction to the scope of work, actual environmental conditions, work procedures, and adaptation to understand the overall workflow and working conditions at the Rusunawa technical implementation unit in Bandung. In addition, this stage is important for conducting direct observations or monitoring to obtain all the information needed for asset management.

Fig. 1. Warehouse cleaning and goods storage arrangement process

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

65

The preparation stage is not only focused on observation and the collection of information related to fixed assets. As shown in Figure 1, one of the activities is cleaning the warehouse and organizing the storage of goods. In addition to tidying up the warehouse, this is intended to create a visually appealing and neatly organized rearrangement. The goal is also to help partners feel that the warehouse is safer and more comfortable to use for asset recording and grouping. Better warehouse conditions also facilitate the recording of up-to-date asset data and reduce recording errors. The use of goods can also be more effective and efficient by grouping goods using the last-in-first-out method, so that old goods are used first before new goods are used in order to optimize inventory.

Once the preparation stage has been thoroughly carried out, the implementation stage continues with direct asset inventory in the field. This process is supported by the role of relevant partners, such as the field team or expert services, through assistance during the activities. Asset inventory focuses on assets located in each residential building between twin blocks and in each branch of the Bandung Rusunawa unit evenly. This inventory assets process can be seen in Figure 2.

Fig. 2. Inventory of fixed assets in Rusunawa residential buildings

This inventory includes the inspection and recording of assets. Assets are categorized based on their location, name, quantity, and further details regarding their condition. This activity provides a realistic picture of the condition of assets in the field, thereby obtaining accurate data. This stage is considered very important in order to create more accurate data to support

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

66

organizational operations and the use of assets in public services. The results of this asset inventory can be seen in Table 1.

Table. 1. Example of Asset Inventory Results

No.	Floor Location	Asset Name	Quantity	Description
1	Base	Apar & Box	6	(5 Tubes Expired Date 3 April 2025) & (1 Tube Expired Date 7 June 2026)
	1		5	(4 Tubes Expired Date 3 April 2025) & (1 Tube Expired Date 7 June 2026)
	2		5	(4 Tubes Expired Date 3 April 2025) & (1 Tube Expired Date 7 June 2026)
	3		5	(4 Tubes Expired Date 3 April 2025) & (1 Tube Expired Date 7 June 2026)
	4		5	(4 Tubes Expired Date 3 April 2025) & (1 Tube Expired Date 7 June 2026)
2	Base	Fire Alarm	2	Never Been Tested
	1		2	Never Been Tested
	2		2	Never Been Tested
	3		2	Never Been Tested
	4		2	Never Been Tested
3	Base	CCTV	6	(5 Working Well) & (1 Not Working)
	2		2	Works fine
4	Base	Hydrant	2	Never Been Tested
	1		2	Not Working
	2		2	Not Working
	3		2	Not Working
	4		2	Not Working
5	1	Stair Lights	2	Working Fine
	2		2	Working Fine
	3		2	Working Fine
	4		2	Working Fine
6	Base	Portrait Lights	19	(8 Working Well) & (11 No Light)
7	1	Water Meter	24	Working Fine
	2		24	Working Fine
	3		24	Working Fine
	4		24	Working Fine
8	Base	Electric Meter	10	Working Fine
	1		24	Working Fine
	2		24	Working Fine
	3		24	Working Fine
	4		24	Working Fine
9	Base Floor	Box Panel	14	Working Fine
		Centrifugal Pump Machine	6	(2 Hydrants & 4 Centrifuges) Working Fine
		Sibel Submersible Machine	3	(1 Ground Tank Filler & 2 Toren Fillers Function Fine)
		Water Tower	4	(3 Working Fine) & (1 Broken Damaged Condition)
		Public Toilet	4	All Broken

As presented in Table 1, this shows an example of the results of the inventory of Cingised twin block 1 in the field without generalizing the data or asset conditions at other locations that have

different management characteristics and usage intensities. Overall, the data for all branch units is known to have the same concept and structure, but only differ in the number of floors, quantity, and condition. Based on the supporting documentation provided by the relevant partners, it can be seen that each branch unit of Rusunawa is not much different from the results of the asset inventory conducted by the author. It is not possible to clearly describe all the data because it is internal and voluminous, so only the example at Rusunawa Cingised twin block 1 is applied.

Fixed assets categorized as public facilities to support operations and public service use at Rusunawa Cingised are basically available and functioning quite well. Although the asset inventory results show no losses, it is still necessary to conduct an inventory to update the data. As is the practice, there are discrepancies in the asset data on the apparatus and boxes, which should be further updated. The data discrepancy lies in the expiration date, which was originally 2023, but after a re-inventory of assets, it turned out to be 2025 and 2026. In addition, in practice, there are still challenges such as maintenance that is not scheduled regularly and equipment testing that has not been carried out. This is due to a lack of workers, a very broad scope, and an ideal workload. Considering that the author is only an intern and cannot make policy decisions, the author strives to do their best with the limitations that exist. Therefore, the author strives to participate in active involvement supported by relevant partners to optimize the accounting information system related to fixed assets. With the joint contribution of the author and relevant partners, the inventory results strengthen governance functions and form the basis for future decision-making.

Once the preparation and implementation stages have been completed, the final stage is evaluation and reporting. This final stage involves compiling up-to-date and documented asset inventory data stored in Excel for supporting information related to asset management and future decision-making. In addition, there is also the preparation of SOPs related to asset inventory and asset procurement as a basis for asset maintenance needs. This is not intended to replace existing provisions, but as a recommendation for a more optimal workflow based on a fixed asset accounting information system through a flowchart.

Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.
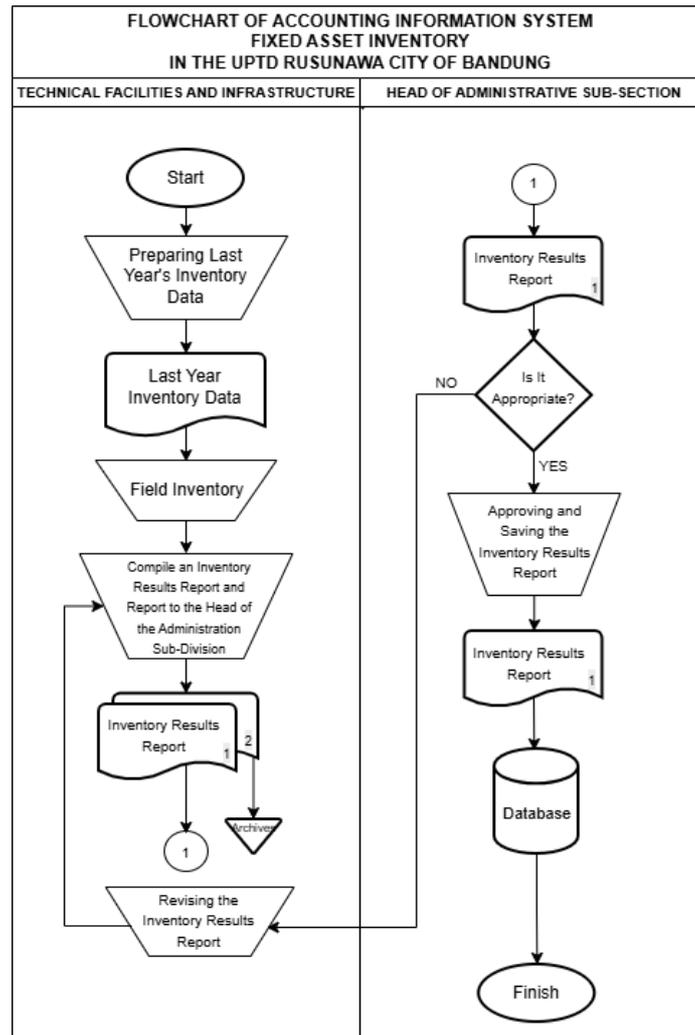
68

Fig. 3. Flowchart of the fixed asset inventory accounting information system

As shown in Figure 3, the asset inventory process begins with the database being stored between two sections, namely the infrastructure staff and the head of the administrative sub-section. The flowchart begins with the infrastructure staff. Next, the latest asset inventory data is prepared before being carried out directly in the field. This data is brought along during the asset inventory in the field, which continues with manual recording, then the results are compiled and submitted to the administrative section head. If the data is still considered incorrect or inappropriate, it is returned for revision. If the data is correct, the administrative sub-section head approves it and saves it as a database, and the process is complete.
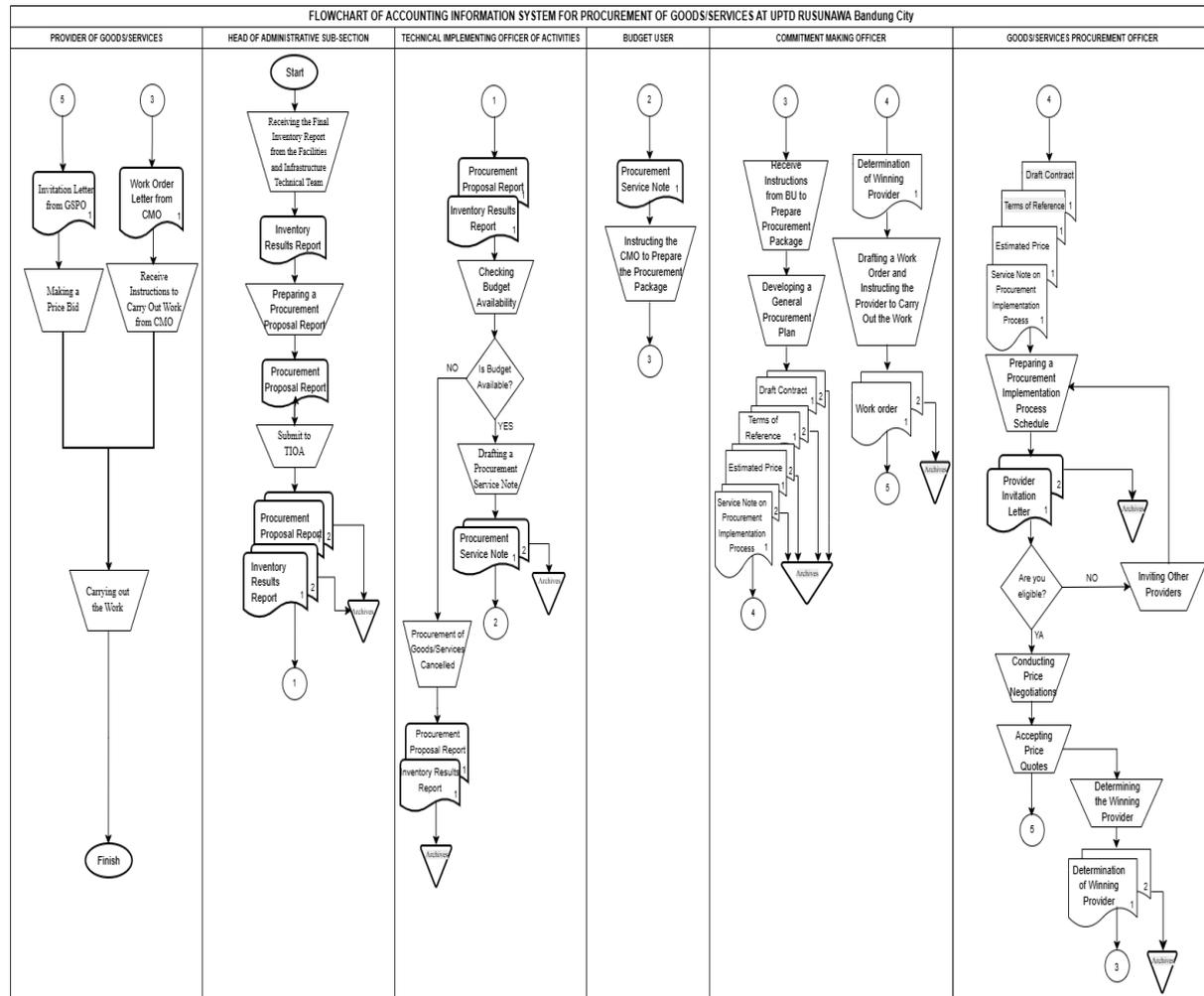
Fig. 4. Flowchart of the goods or services procurement accounting information system

As shown in Figure 4, this illustrates the workflow process for procuring assets as maintenance requirements. This workflow begins with the head of the administrative sub-division, based on the results of a previous inventory report, submitting a procurement proposal to the technical activity implementation officer. If the budget is not available, both reports are archived, but if the budget is available, the process continues with the creation of a procurement memorandum submitted to the budget user officer. The budget user instructs the committing officer to prepare the procurement package documents. The committing officer prepares the procurement package documents, such as the draft contract, terms of reference, estimated price, and official memorandum on procurement implementation, which are submitted to the goods or services provider. Then, the goods or services provider official prepares a schedule for invitation letters to providers to conduct negotiations based on the applicable terms and conditions. If they are not suitable, another provider is sought. If they are deemed to be in accordance with the terms and conditions, the price quotation process is also negotiated. If suitable, the provider is

declared the winner and submitted to the committing officer. Next, the committing officer issues a work order and instructs the provider to carry out the work, then the provider carries out the work, and finally completes it. This evaluation and reporting stage is submitted directly to the leadership. This is done as an effort to assess the extent of conformity between administrative data and actual conditions in the field, as well as to find applicable solutions through maintenance improvements and through the flowchart that has been compiled.

Discussion

The implementation of asset inventory was not only carried out by the author, but its success also greatly depends on the supporting role of relevant partners in assisting with the ongoing activities. Relevant partners not only provided information and supporting documents regarding asset management through the head of the administrative sub-division and infrastructure staff. They were also actively involved in assisting the implementation of asset inventory in the field, together with a team of expert services. The author recorded the results of the asset inventory and then stored them for proper documentation in Excel format. In addition, the data was used to compile flowchart recommendations, which were not intended to replace existing procedures. The author adjusted their workflow based on information from relevant partners so that the procedures could be applied in the form of structured and organized diagrams.

Although the management of fixed assets in the Bandung City Rusunawa Technical Implementation Unit has been carried out well, there were still challenges and room for optimizing better asset management and control. Asset inventory by relevant partners was carried out periodically, but asset maintenance could not be directly applied to repair or replace damaged assets immediately, as it should take into account the available budget and other aspects. This could be a challenge due to limited human resources, a large coverage area, complex workloads, and inadequate data digitization. This condition is in line with research conducted by Meo (2021), which states that research in the public sector related to fixed assets is still often faced with various challenges in terms of structure and operations. Factors that often arise include insufficient human resource capacity in terms of knowledge and understanding, weak commitment from leaders in overseeing internal control within the organization, and difficulties in calculating asset valuations without adequate supporting documentation. Thus, these conditions have led to asset management in the Bandung City

Rusunawa Technical Implementation Unit lacking a scheduled monitoring pattern, internal control that was not yet optimal, and inventory data integrity and asset maintenance that were not yet optimal. With the contribution of the author, assisted by relevant partners, practical solutions have been produced, such as more accurate, up-to-date, and documented asset data, which serve as a reference and recommendation for better asset management regarding a more optimal fixed asset accounting information system.

Despite various challenges, fixed asset inventory needs to be scheduled to be carried out routinely once a month. As one of the duties and responsibilities of infrastructure staff, inventory is key to asset management. Then, the results of the asset inventory need to be verified by the head of the administrative sub-division as the supervisory and controlling party of the organization, so that maintenance needs can run optimally. This makes asset maintenance efforts more clearly scheduled, so there is no need to wait for damage to occur, but rather prevent damage early on to avoid significant risks. In line with this, there is other research evidence showing that data integration between asset inventory and maintenance supported by a system has a positive effect on the optimization of fixed assets in local government (Wicaksana et al., 2021). Meanwhile, according to research conducted by Setiawati (2024), digital accounting information systems can improve the efficiency of internal control in local governments regarding fixed asset data through digital applications such as SIMANJA and SIPD. Thus, the optimization of fixed asset accounting information systems plays a vital role in supporting effective asset management in the public sector, particularly in the Bandung City Rusunawa Technical Implementation Unit.

In addition, the author sees from a sustainability perspective that this activity has an impact on the economic and social fields. In the economic field, this activity has added value in increasing the efficiency and effectiveness of asset management related to the use of the budget for asset maintenance planning. This can prevent wasteful use of the budget and prevent the risk of asset loss. Furthermore, there is also added value in the social sector, such as orderly administrative data and better data integration. This is important for improving service quality and public trust, ensuring safety, comfort, and supporting the sustainability of operational support and public facilities.

Conclusion

Overall, despite various challenges, this study shows that asset management is available and functioning quite well. These challenges include a shortage of human resources, complex workloads, and the lack of a digital inventory application. Although these challenges remain and are indeed internal policy decisions, asset inventory still needs to be carried out regularly, once a month, to better review asset maintenance needs. This asset inventory is considered successful due to the strong synergy between the author and relevant partners. This was achieved by tidying up the warehouse and creating a safer and more convenient storage layout, thereby facilitating the recording, management, and grouping of assets. In addition, the asset inventory was carried out to improve data accuracy and timeliness. Furthermore, SOPs were developed as recommendations related to asset inventory and procurement through structured and organized flowcharts.

In addition, this study had a positive impact on the economic and social fields. The added value in the economic field is in the form of increased efficiency and effectiveness in asset management related to the use of the budget for procurement planning or asset maintenance needs, preventing wasteful use of the budget, and preventing the risk of loss through asset loss. The added value in the social field is in the form of improved service quality and better public trust, safety, comfort, and support for the sustainability of organizational operations and public needs. Therefore, it is expected that relevant partners will increase the availability of human resources, ideal workloads, and optimal digitization. This is done in an effort to maintain the consistency and sustainability of accurate, up-to-date data and a more optimal accounting information system for future decision making.

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Optimization of Fixed Asset Accounting Information Systems in Supporting Asset Management
at Bandung City Rusunawa Regional Technical Implementation Unit | Mugisiana et al.

74

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