



Analysis of Regional Asset Management Information System Application For Medan City Library Assets and Archive Services

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ABSTRACT: The purpose of this study is to implement the Regional Asset Management Information System on the assets of the Medan City Library and archive services. This research uses qualitative methods to collect data and information. This study aims to find out the implementation of the Regional Asset Management Information System which is still carried out manually, as well as the complicated procedures for deleting assets. In addition, this study also found challenges in the implementation of accounting information systems, such as errors in the grouping of goods. The results of this study show that the Application Regional Asset Management Information System is still not optimal in its use, because there are still menus that do not exist or cannot be used, such as minute menus and item deletion menus, This needs to be considered so that the processing of financial statements can run smoothly, effectively and efficiently. By offering a new perspective on how Regional Asset Management Information Systems Applications are used, this study adds knowledge in the field of accounting information systems. The results of this study are expected to be used by accounting practitioners and other researchers to be able to improve the Regional Asset Management Information System Application periodically so that the existing data is more accurate.

Keywords: Accounting, Asset Management, Regional Assets



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INTRODUCTION

Asset management has become an important issue in the context of modern government, especially in the public sector such as libraries and archives. The rapid development of information and communication technology and the public's demand for more effective and efficient public services have driven the importance of good and transparent asset management ([Raiman, 2019](#)).

Libraries and archives as an integral part of the public service infrastructure have a strategic role in maintaining and managing information and knowledge for the benefit of the wider community. However, the challenges in asset management in this sector cannot be ignored. From maintaining physical collections to managing digital data, everything requires a well-thought-out strategy to

ensure the accessibility, sustainability, and security of stored information ([Hayati, 2023](#); [Lysiak et al., 2022](#); [Raharjo et al., 2021](#)).

However, asset management in libraries and archives is often faced with a variety of problems, such as limited funds, technological changes, the need for information security, and the demands to meet high professional standards. All of this points to the need for good policies and practices in asset management to optimize the use of available resources ([Crescenzi et al., 2016](#); [Rahmadhani, 2019](#)). In its development, this can be helped through increasingly sophisticated and practical technology, one of which is information technology.

Today, information technology is developing at a very rapid pace, with almost every area of the organization using and developing information systems in a way that allows them to grow their organizations. Every accounting information system is designed to provide adequate control so that all official transactions can be recorded and authorized appropriately ([Dewi, 2021](#)). Information systems must be established to process information systematically. Companies need an inventory system because it can support their operational activities. In other words, this system allows the company to support its operational activities ([Oktavia, 2021](#)).

The implementation of accounting information systems is necessary to provide accurate reports, in this case, the implementation of accounting information systems serves to support management by acting as a tool to plan, supervise, and make decisions. The government seeks to create a good governance system by making the financial management of government institutions more responsible and transparent ([Lubis et al., 2023](#)). A company's ability to achieve its goals is highly dependent on the accounting practices it uses, and human behavior is closely related to the effectiveness of any accounting system ([Almeida et al., 2022](#); [Aristina, 2023](#); [Karar et al., 2022](#)). To achieve the appropriate availability of commodities, effective inventory management is necessary to prevent shortages or overstockings that can lead to operational errors or financial losses.

Any modification to the accounting component must have a strong foundation, namely the existence of government accounting standards, which are designed to provide guidance in the preparation and presentation of financial statements for local and central governments ([Faradila & Wanti, 2024](#)). In carrying out operational activities, of course, it cannot be separated from the so-called goods inventory system. The inventory system owned by the Medan City Library and archive services is a regional property management information system. Data must be processed, stored, and presented using accounting information systems so that management can make decisions that will determine the company's ability to survive. An accurate information reporting system is required to verify that data management is in accordance with the Company's management policies. The computerized system will make it easier to record transactions for consumables compared to manual systems ([Rikzawani, 2021](#)).

Regional Asset Management Information System or Regional Asset Management Information System is a system used by local governments to manage and supervise all assets owned by the region. Regional assets include various types, such as land, buildings, infrastructure, public facilities, vehicles, and other capital goods owned by local governments in the context of providing public services and development in their territories ([Bale et al., 2023](#)).

The Regional Asset Management Information System itself works by integrating various information about assets owned by local governments into a centralized system. Here are some of the stages in how the Regional Asset Management Information System works: 1) Asset data collection: The initial stage in the Regional Asset Management Information System is a collection of data on all assets owned by the local government. This data includes detailed information about the location, type, physical condition, value, and other relevant information; 2) Information Management: Information about these assets is centrally managed in a database that can be accessed by related parties, such as asset management units, regional financial institutions, and other related parties; and 3) monitoring and evaluation: The Regional Asset Management Information System makes it possible to conduct periodic monitoring of the condition and use of regional assets. This includes monitoring the maintenance, use, and security of assets to ensure that they are properly maintained; Reporting: The system also supports regional asset reporting processes, including asset-related financial reports, asset management performance evaluations, and other reports required for accountability and decision-making ([Riyanti, 2022](#)).

Thus, the Regional Asset Management Information System has a very important role in regional asset management. Here are some reasons why Regional Asset Management Information Systems are Important: 1) Transparency and Accountability: Regional Asset Management Information Systems help to increase transparency in regional asset management by providing easier and clearer access to information to the public and related parties. It helps maintain local government accountability for the use and management of public assets; 2) Management Efficiency: With the Regional Asset Management Information System, regional asset management can be done more efficiently. Centralized, integrated information allows for faster and more informed decision-making related to maintenance, repairs, or transfer of necessary assets; 3) Optimization of asset utilization: good management through the Regional Asset Management Information System can help local governments to optimize the utilization of their assets. This includes arrangements for the use, leasing, or transfer of assets in accordance with local needs and policies; 4) Prevention of fraud and harassment: with a centralized and well-documented system, the Regional Asset Management Information System can help prevent potential fraud or misuse of regional assets. Internal and external audits can also be carried out more effectively with integrated data; and 5) Better decision-making: Information available through the Regional Asset Management Information System provides a solid basis for better decision-making related to investments, budget planning, and regional development strategies involving regional assets ([Samsudin & Pria Mitra Purba, 2023](#)). So the Regional Asset Management Information System can be said to be a system to accelerate and facilitate the collection, processing, and presentation of accounting data to aid decision-making known as an accounting information system.

Accounting information plays an important role in an organization because they collect and transform transaction data into valuable accounting information that can be accessed by both internal and external users. Accounting can be understood from an Islamic point of view as a consistent set of legal guidelines and standards that accountants use in their work, including recording, analyzing, measuring, and disclosing information about events to the public ([Hasim et al., 2022](#)).

Accounting Inventory based on the statement of Government Accounting Standard No. 5 paragraph 4 Number 71 of 2010 is current assets in the form of goods or equipment intended to support government operational activities, and goods intended to be sold and handed over in the context of services to the community ([Maulana & Septiyanti, 2023](#)). Government Accounting Standards Statement 5 paragraph 4 number 71 of 2010, explains that what is included in the inventory is assets in the form of:

1. Goods or supplies used in the context of local government operational activities, for example, consumables such as office stationery, non-consumable goods such as equipment and pipe components, and used goods such as used components.
2. Materials or supplies that will be used in the production process, for example, raw materials for making agricultural tools, raw materials for making seeds.
3. Goods in the production process intended to be sold or handed over to the community, for example, are semi-finished agricultural tools, immature seeds.
4. Goods stored for sale or handed over to the community in the context of government activities, such as animals and plant seeds, to be sold or handed over to the community.

Office equipment is very useful in government agencies, all the equipment and equipment in government agencies are useful to help workers or employees. So there needs to be good attention from the leadership so that the work of the employees is not disturbed because of the equipment and equipment that is not supportive ([Widyawati, 2020](#)). Any actions involving the storage of goods must be documented to prepare an inventory report. Starting from the commodities received and issued and continuing until the goods are distributed to every field that needs them. The purpose of inventory management is to determine which products are left in the warehouse or to compare the number of products left in inventory. This is done to facilitate the preparation of reports per 3 months by managers, which are then adjusted to the budgeting needs and inventory procurement planning at the next stage ([Rahmi & Bambang Nurcahya, 2022](#)).

The following are the general steps in the preparation procedure including:

1. Inventory recording: Inventory recording is the process of documenting and managing information related to goods or assets owned by an organization or entity.
2. Goods Ordering: Goods Order is the process by which an entity or organization makes a formal request to a supplier or vendor to purchase or supply certain goods or products.
3. Receipt and inspection of goods: receipt and inspection of goods is a critical stage in the inventory management process.
4. Receipt Recording: Receipt Recording is the process of officially recording and documenting the receipt of goods or services by an entity or organization.
5. Storage and structuring: Archiving and structuring refers to the process of organizing and organizing goods or information to make it accessible, identifiable, and organized.
6. Inventory Monitoring: Inventory monitoring is the continuous activity of supervising, controlling, and monitoring the quantity and condition of an organization's goods or assets. This is done to ensure that the inventory is always sufficient, efficient, and can meet operational needs.

7. **Removal of damaged goods:** Removal of damaged goods is a formal process in which severely damaged or damaged goods or assets are removed from an organization's inventory or inventory records. This is done to ensure transparency and accountability related to assets that can no longer be used.
8. **Reporting and Administration:** Reporting is the process of conveying or documenting information about the activities or results of an activity. While administration includes a series of tasks and procedures to manage, regulate, and monitor the operation of an organization or entity.
9. **Audit and Verification:** Auditing is the systematic process of examining and evaluating an entity's financial records, transactions, operations, or systems with the goal of ensuring accuracy, reliability, and compliance with applicable standards or policies. Verification is the act of checking or confirming the truth or accuracy of information or facts. This can include examining evidence or data to ensure that certain claims or statements are true.
10. **Update of Terms:** Update of requirements refers to the process of increasing or changing requirements or demanding that a system, product, or service must meet. This can happen for a variety of reasons such as changing user needs, new technologies available, or to improve the performance or security of a product or system. Requirements The update process typically involves careful analysis and effective communication between relevant stakeholders. This is important to ensure that the changes are implemented correctly and meet the desired objectives ([Belo et al., 2019](#)).

Based on the statement of accrual-based government accounting standards No. 7 paragraph 4 of Government Regulation No. 71 of 2010, fixed assets are defined as tangible assets that have a useful life of more than 12 months and are intended to be used in the context of public services, both by the government and the general public.

Fixed assets are categorized as follows: Land obtained with the intention of being used in government operational activities and in ready-to-use conditions is categorized as a fixed asset. Machinery and motor vehicles, office supplies, electronic equipment, and other items of great value that have a useful life of more than twelve months and are used in operational activities, are all categorized as equipment and machinery. All buildings and ready-to-use buildings acquired with the intention of being used in government operational activities are classified as buildings and buildings. Roads, irrigation systems, and networks built by the government that are owned, operated, and in an operational context are referred to as roads, irrigation systems, and networks. Other fixed assets are fixed assets that fall outside of the previously mentioned categories purchased, used, and in a ready-to-use condition for the benefit of the government. Fixed assets that are under construction but have not been completed as of the financial statement date are included in fixed assets under construction. However, as of the date of the financial statements, it has not been completed ([Ghafurrahman et al., 2021](#)).

Government Regulation Number 27 of 2014 which regulates the management of regional property is the legal basis for regional property management. Regional property includes goods purchased or acquired at the expense of state and regional revenues and expenditures, as well as goods derived from other lawful acquisitions, according to Government Regulation Number 27 of 2014, Article 2 ([D. A. D. Nasution et al., 2020](#)).

Despite having a good computer system, human error is still possible. When a system is used inefficiently by someone who is not good at using it, human error occurs. However, the implementation of the accounting information system at the Medan City Library and Archives Services is doing a decent job ([Ikriyati & Aprila, 2019](#)). However, the system owned by the Medan City Library and the archival service was still found to have problems in terms of item repair counts and procedures for the removal of regional properties in the Regional Asset Management Information System. This can trigger incorrect input and loss of data, so this research was conducted.

Deletion, which is the act of removing a regional property listing from a regional property inventory list, is a form of asset management. Due to the difficulty of destroying assets, resulting in piles of heavily damaged assets, requiring a lot of space to store them, it would be best if the assets were destroyed because the warehouse was full. The highly anticipated news events are still done manually, not by the Regional Asset Management Information System application. As a result of the combination of highly anticipated news events that are still manual and complicated asset removal procedures, it can hamper the operational efficiency and effectiveness of asset management in city libraries and archival services. The impact on asset management at the Medan City Library and Archives Office is 1) Lack of Data Accuracy: Errors in Recording and Lack of Information Integration can result in inaccurate data, which can interfere with strategic planning and decision-making; 2) Inability to optimize resources: with complicated procedures, agencies can experience difficulties in allocating resources optimally, both in terms of care, maintenance, and removal of assets that are no longer in use; and 3) difficult process improvements: These asset management challenges can also slow down efforts to improve overall asset management processes and systems ([Yanto & Afkir, 2020](#)). It should be customary for the highly anticipated news event to be the menu dir of the Regional Asset Management Information System application, so that when the goods manager distributes the goods through the application, they can be directly stored in the application without having to check manually.

This is supported by previous research that is relevant to this study, such as the research conducted with the title "Regional Asset Management Based on the Regional Goods Management Information System (Study on Regional Finance and the Asset Management Agency of Malang City)". The results of the study show that the implementation of the Regional Asset Management Information System Application in Malang City has been running quite well in accordance with the goals and formation of the program, but there are still some obstacles in its implementation. Obstacles that occur in the capacity of human resources that have not been maximized, there are no regulations related to Regional Asset Management Information System data storage, Regional Asset Management Information System application is less flexible. Research. There are other relevant studies such as the one conducted by ([Jauhari, 2023](#)). With the title "Fixed Asset Management in the Merauke Regency Regional Library and Archives Office". The results of the study show that the management of fixed assets in the Regional Library and Archives has been carried out in accordance with the requirements in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Technical Guidelines for regional property management, but there are still several obstacles faced, namely there are still some fixed assets that are still controlled by retirees (retirees) and some employees who have been transferred to the other institutions, but the recording of these assets is still recorded in Merauke Regency, the Regional Library and the Archives

Office. From some of these studies, it can be seen that there are still several obstacles found in the use of the Regional Asset Management Information System application.

Thus, this study aims to be a critical study of the Regional Asset Management Information System application, which aims to encourage improvements that will improve asset management practices in the Medan City Library and Archives Office, especially those related to asset management, manual handling of minutes for the delivery of goods and useful as an input for similar efforts in other organizations can provide a clear understanding of the limitations of the current system.

METHOD

The research method chosen in this study is a qualitative research method. Qualitative research aims to understand the phenomenon in depth through descriptive and interpretive data analysis. In contrast to quantitative methods that prioritize numerical and statistical measurements, qualitative methods focus more on the context, meaning, and in-depth understanding of the phenomenon being studied. In qualitative research, the resulting descriptions not only describe the phenomenon but also try to understand the experiences, views, and perceptions of the research subjects from their own point of view. This allows researchers to explore the complexity of events, occurrences, or social circumstances in a more holistic way. Descriptive qualitative research methods are often used to provide a detailed picture of how a phenomenon occurs in its context. Researchers collect data through various techniques such as in-depth interviews, observations, or document analysis, then compile the data to describe the experience or phenomenon being studied. With this approach, qualitative research results can provide richer insights and clearer nuances about social dynamics, processes, and interactions that may not be revealed through other research methods.

The data used in this study is primary data. Primary data refers to information collected directly from the source at the time the research was conducted, rather than from a pre-existing study or data source. In the context of this study, primary data is obtained through several data collection methods that are directly involved with the subject or object of research.

This research relies on direct interviews with item management at the Medan City Library Office and Archives. This interview aims to obtain in-depth and specific information about the management of goods and assets managed by the Agency. Live interviews allow researchers to explore the experiences, views, and practices conducted by goods managers directly from relevant sources.

In addition to interviews, this study also uses observation as a method to collect data. Observations are made to get a direct picture of the processes and activities related to the management of goods and assets. Through observation, researchers can observe firsthand the procedures and functions of the system in practice, as well as how the interaction between management staff and assets takes place.

An additional primary data source used is records related to assets in regional goods management information systems. These records include detailed information regarding assets subject to

management, including administrative data, inventory, and other relevant documentation. These notes provide additional context and the details needed to better understand asset management.

Overall, the combination of live interviews, observations, and analysis of relevant notes provides rich and in-depth primary data. This data will help researchers analyze and understand the management of assets and goods at the Medan City Library and Archives Office, as well as evaluate the effectiveness and efficiency of existing systems ([Dr. A. F. Nasution, 2019](#)).

Research on the analysis of the application of the Regional Goods Management Information System on the assets of the Medan City Library and the Archives Office, Data Analysis was carried out to evaluate the effectiveness, efficiency, and impact of the implementation of the regional goods management information system in asset management. The following are the steps and approaches that can be used in the analysis of research data:

Data is collected through qualitative methods such as interviews with goods managers, direct observations, and analysis of asset records from regional goods management information systems. This data includes information about how the system is used, the obstacles encountered, as well as information from the records that exist in the system. The data collected is organized to facilitate analysis. It involves transcripts of interviews, encoding observational data, and grouping asset records. This data organization helps identify key patterns and themes.

Thematic analysis is used to identify and evaluate key themes that emerge from the data. This process involves, identifying themes, determining key themes based on interviews, observations, and asset records, such as challenges in the use of regional goods management information systems, perceived benefits, and areas that need improvement. Data categorization, grouping of data according to the themes that have been identified, for example, themes related to data accuracy, ease of use of the system, or technical problems faced.

The assessment of the effectiveness of the regional goods management information system was carried out by comparing asset management practices before and after the implementation of the system. The aspects assessed include. Data accuracy and consistency, evaluating whether a regional goods management information system improves the accuracy and consistency of asset records compared to previous management methods. Ease of Access and Use: Assess how well the system facilitates access and use of asset data by goods managers. Process efficiency, making it easier whether a regional goods management information system speeds up the administrative and asset management processes.

Analyze the obstacles and challenges faced in the implementation of regional goods management information systems, including. Technical problems, technical difficulties faced in the implementation or use of the system. Training and adaptation, evaluation of the extent to which the training provided is adequate and how the user adapts to the new system. Data availability and quality, checking whether the quality and availability of data in the regional goods management information system are in accordance with management needs.

Based on the results of the analysis, he provided feedback on the strengths and weaknesses of regional goods management information systems. This includes recommendations for improvement, such as: system improvements, suggestions for the development or adjustment of system features to better meet user needs. Additional training, recommendations for further

training for users to use the optimal system. Maintenance and support, advice on system maintenance and technical support needed to address existing issues.

Draw conclusions from all analyses to explain the extent to which regional goods management information systems have been successful in improving asset management in the Medan City Library and archival services, and provide an overview of the impact of their implementation on the efficiency and effectiveness of asset management. By following these steps, the analysis of the research data will provide an in-depth understanding of the implementation of the Regional Goods Management Information System and how it affects asset management in the Medan City Library and Archives Services.

Data validity testing is an important step in qualitative research to ensure that the data collected and the analysis carried out are accurate, trustworthy, and valid. In the context of research on the analysis of the application of regional goods management information systems on the assets of the Medan City Library and the Archives Office, the validity test of data can be carried out through the following approach:

Triangulation is a technique used to verify the validity of data by comparing information from different sources or methods. In this study, triangulation can be done by: triangulation of sources, comparing information obtained from interviews with goods managers, direct observation results, and asset records of this system affect asset management. The consistency of information between these sources helps ensure the validity of the data. The Triangulation method, uses various data collection methods, such as interviews, observations, and document analysis. If the data obtained from different methods show similar results, then the validity of the data can be more reliable.

The re-examination involves asking for confirmation from the study participant about the findings and interpretations that have been carried out by the researcher. In this context, after the data is analyzed, researchers can send a summary of the findings or preliminary analysis to the goods management at the Medan City Library and the archive office to ensure that the interpretation carried out is in accordance with their experience and views. Ask for feedback from participants regarding the accuracy of the data collected and the interpretation of the results. This feedback helps to improve or validate the findings of the study.

Direct observation, conducting direct observations to verify the data collected through interviews and records. Observations that are consistent with the data obtained support the validity of the data. Cross-referencing, comparing records and documentation from this system affects asset management with other reports and data to ensure the alignment and accuracy of existing data.

An audit trail is a detailed documentation of the data collection and analysis process. This includes. Record in detail the steps taken in data collection and analysis, as well as the decisions made during the study. It helps in ensuring transparency and allows other researchers to follow and verify the processes carried out. Keep the original data documentation and analysis well, so that it can be double-checked if needed. It also helps in reducing the risk of errors or biases.

Assessing internal validity involves ensuring that the results of the study accurately describe the phenomenon being studied without being influenced by researcher bias or other errors. This can be done with. Researchers must reflect and be aware of their personal biases that may affect data collection or interpretation. Compiling reflective notes can be helpful in identifying and addressing

potential biases. Checking whether the research findings are consistent with the existing data and the logic used in the analysis. If there are any inconsistencies, these should be analyzed and explained.

Using systematic and structured analysis techniques to ensure that data is analyzed consistently and appropriately. This includes careful thematic coding and ensuring that all relevant data is considered in the analysis. By applying various techniques to test the validity of this data, the researcher can ensure that the data used in the research regarding the implementation of this system that affects the asset management in the assets of the Medan City Library and archive services is valid and reliable. This is essential for generating accurate and useful findings in system evaluation and asset management.

RESULT AND DISCUSSION

Consumption Inventory Recording System

The system used in the Medan City Library and the Use of Archive Services Regional Property Management Information System, This system allows computerized inventory recording. Every transaction related to income, expenses, and returns of goods is entered into an inventory recording system directly to the computer. Goods managers are required to follow the technical instructions for their use. The use of applications that do not follow instructions can have an impact on inaccuracies in the presentation of reports. Databases are necessary to facilitate data presentation and data search. The data in this database system can be printed at any time if needed. The presentation of this report can also be incorrect. The mistake was made by employees who entered all types of consumables inventory into the system. In particular, employees in the field of goods often rely on information without conducting their own independent due diligence, which can lead to discrepancies between what is reported in the field and what is included in the Regional Property Management Information System program. This makes the data presented inaccurate. Errors like this show that the implementation of accounting in the Medan City Library and archive services is not very good. Therefore, it is expected for leaders to evaluate their employees so that they can focus more on the implementation of all applicable recording processes, so that in the future the data presented will be better / more accurate ([Hayati, 2023](#)).

Steps To Use Regional Property Management Information System

Home

To use this app, users must enter the URL into the Google Chrome, Mozilla Firefox, Opera and Safari browser browsers installed on each device they are using. To enter the system, users must fill in the user's username and password to access the Regional Property Management Information System.



Figure 1. Regional Property Management Information System Application Home Page

Menu dashboard

Users will be redirected to the Regional Property Management Information System page as shown below. After entering the user's username and password in the appropriate fields and pressing the Enter key. In this view, the user will be presented with 4 large sections called headers.



Figure 2. Menu Dashboard

Menu parameters

The parameter menu consists of 2 submenus:

- Spatial data
Function: Compile and add a list of rooms in each OPD used to inventory assets in the room, thus generating a space inventory card.
- UPB General Data
Its function: placing the signature form of the head of the OPD and the goods manager in the preparation of asset reports.

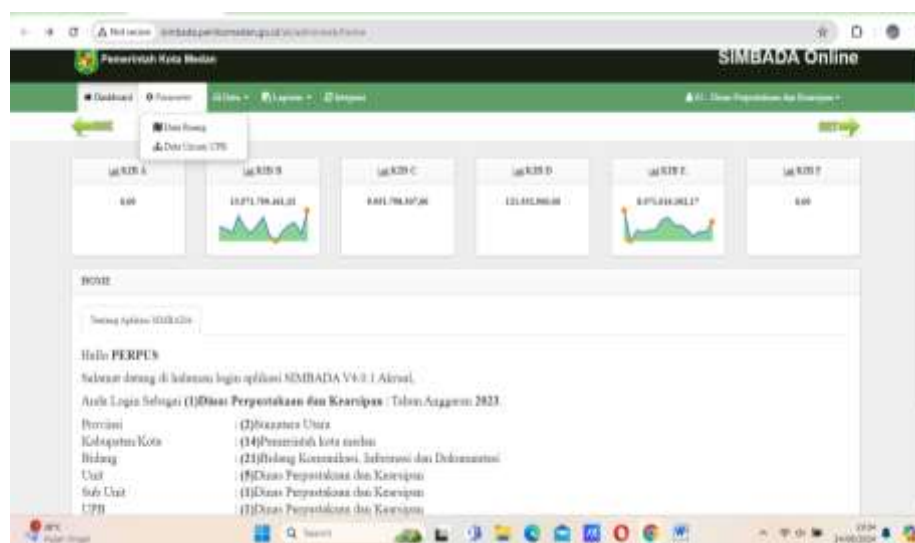


Figure 3. Parameter menu

Menu data

The ATA Menu consists of 4 submenus:

- Planning
Its function: To organize and plan tasks that determine the company's goals and the best way to achieve them.
- Procurement
Its function: to enter BOS capital expenditure / capital expenditure procurement data every current year, and to enter it into the KIB of fixed assets.
- Administration
Function: To make changes, additions and deletions to assets that are already in the KIB.
- Removal
Its function: It is used to enter data on the proposal/elimination of regional goods from one SKPD to another SKPD and at the same time validate the data that has been carried out, for the next time, the validation of the elimination of regional goods/assets will be carried out
- Print labels



Figure 4. Menu data

Although there is a deletion submenu in the data menu, this deletion submenu can only be said to be a display, as this submenu cannot be used at all.



Figure 5. Display Of The Deletion Sub Menu

Report menu

There are several types of reports that can be printed as a result of calculations that have been performed:

- Procurement Planning Report
- Administrative reports include inventory card reports, room inventory card reports and KIB recaps.
- Inventory Reports / Inventory
- Takedown Report
- Accounting Reports
- Report of the Minister of Home Affairs 47



Figure 6. Laporkan Menu

Integration menu

Bringing together multiple objects, data, or components to form something whole and meaningful, even if the components were previously dispersed or unrelated.

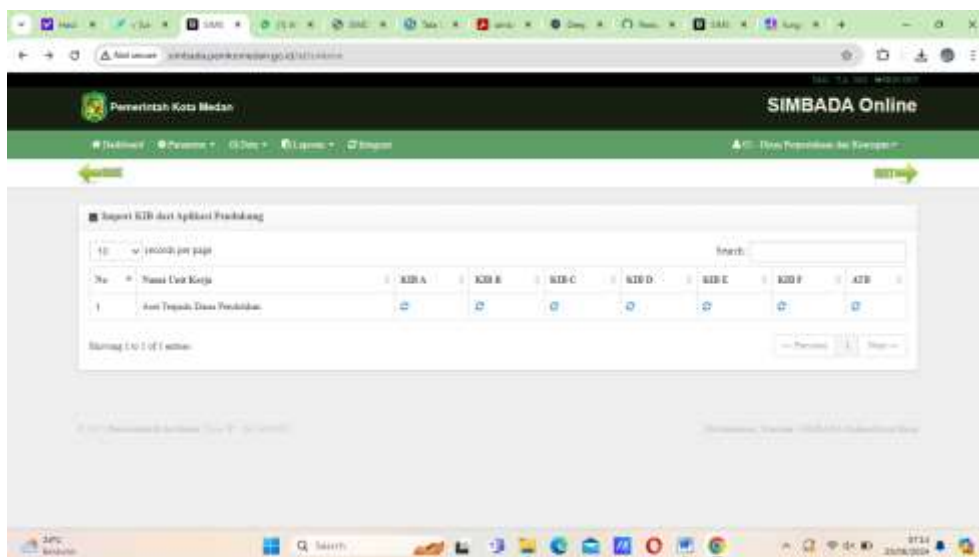


Figure 7. Menu Integrasi

The advantages of using an accounting information system for library and archive services in Medan City are as follows.

1. Information retrieval is made simple and fast with the help of databases. Database functions include grouping, sorting, and even mathematical calculations. The presentation of information can be completed quickly and only with the right design.
2. Implement data security and protection. Only authorized authorities can access any data.
3. Data storage capacity effectiveness. With shared use, organizations can reduce data storage space by requiring only one location for storage instead of multiple locations.

4. Databases make it easy to handle information, maintain transaction history, and track existing data, all of which help save time that businesses can better use to manage more work.

In addition to the advantages of using an accounting information system, there are also disadvantages that can arise from its use. The following are the disadvantages that may arise:

1. Damage can occur if there is improper access. Accessing incorrect information can cause a number of problems.
2. Lack of human resources in the IT field to process data, so it can lead to errors.
3. Substantial hardware configuration used by the database. Thus, the equipment used is quite expensive ([Oktavia, 2021](#)).

Any actions that the user performs on the system and the amount of time the user spends using it until the user logs out of the system will be documented in the Regional Property Management Information System because this system has security stored in the system log.

Handover Brochure

The Medan City Library and archival services acknowledge its inventory when supplies or goods are actually received along with the completeness of the documents. This is marked by the existence of minutes of handing over goods with inventory inspection reports. Minutes for the delivery of goods are still done manually or unsystematically. The manual process of Creating a Regional Handover Brochure can affect the efficiency, accuracy, and productivity of employees. Here are some aspects of its influence:

1. Overall work efficiency can be lowered with manual procedures as it often takes longer and demands more work from staff members.
2. Human error: There is a high probability of human error in manual operation, which can lead to inaccurate data and information.
3. Limitations related to data accessibility: Because manual processes are sometimes laborious and inefficient, employees can find it difficult to get the necessary information and data in a timely manner.
4. Increased load: Employees may have to complete more administrative tasks that can be automated as a result of manual operations, which can add to the load ([Faradila & Wanti, 2024](#)).

Regional Property Removal

NO	KELOMPOK	PELAYANAN			MUTU EMG			KETERANGAN
		TMS PENGHAPUSAN EMG	ISSN PENGICHLA BAHASA	EMG-PENGUSAHA BIBLIOTEK	KELOMPOK	WAKTU	OUTPUT	
1	Menerima dan meneliti surat permohonan untuk penghapusan dari OPD Pengarsip Berang	□			Surat permohonan, Dokumen pendukung	2 hari	Surat permohonan Penghapusan	
2	Melakukan cek fakt dan pendahul terhadap EMG yang diajukan untuk dihapuskan	□			Surat permohonan, Dokumen pendukung	terbatas, tergantung kompleksitas item yang diajukan	Berita Acara Penghapusan	Peraturan diabolkan dan penyaliran pemerintah (PDRK)
3	Mengajukan permohonan untuk penghapusan EMG untuk dihapuskan ke Walikota		□		Surat permohonan, Dokumen pendukung & Draft persetujuan penghapusan	3 minggu	Surat persetujuan Penghapusan	File dihapus, proses dihapuskan
4	Menerima dari OPD Pengarsip Berang untuk melaksanakan penghapusan		□		Surat persetujuan penghapusan	1 minggu	Surat melaksanakan penghapusan	
5	OPD Pengarsip Berang melaksanakan penghapusan dengan permohonan, EMG yang masih memiliki nilai ekonomis untuk dijual kembali			□	Daftar EMG yang dihapuskan		Berita Acara Penjualan	Hasil penjualan/daftar diantar ke kas daerah
6	OPD Pengarsip Berang melaksanakan pelaksanaan penghapusan EMG kepada Walikota			□	Surat persetujuan penghapusan, Berita Acara Penjualan		Keputusan	EMG yang memiliki nilai ekonomis diserahkan ke kas daerah, hasil penjualan, Riwayat Lelang, SKT
7	Pengarsip Berang menyetujui dan menyerahkan EMG dan daftar barang Pengarsip Berang			□	Laporan pelaksanaan penghapusan	1 hari	Daftar EMG terhapuskan	
8	Pengarsip Berang melakukan penghapusan dari Daftar Barang Pengarsip Berang			□				

Figure 8. SOP For Eliminating Regional Properties

Write-off is the final stage in the life cycle of an area's assets. Sugiamadefines assets that can be abolished or disposed of as assets that are no longer practical due to economic factors and their functions. The agency will be affected by the write-off as maintenance costs are no longer proposed, and the written off regional assets are no longer recognized or disclosed (Rikzawani, 2021).

1. Asset removal scheme

The procedures outlined in Government Regulation of the Republic of Indonesia Number 27 of 2014 are followed in implementing the asset write-off system at the Regional Financial and Asset Management Agency. When the asset elimination division of the Regional Financial and Asset Management Agency sells the regional property at auction after the goods are unusable, this is an example of asset removal.

2. Background conditions

It is evident that there are other factors that contribute to the condition in which assets in the Regional Financial and Asset Management Agency are written off, where the write-off is carried out because the assets have suffered significant damage or are no longer functioning (Bestari & Tarigan, 2022).

Asset Reports

This report is created by the goods manager so it is clear how many goods are issued by the goods manager to the parts/units that need the goods, as well as how many assets are available for write-off. To mitigate the risks associated with redundancies, fraud, and shortages, it is critical to analyze the issues in the Regional Property Management Information System. That by conducting analysis on the system at the Medan City Library and the Archives Office, the organization will be able to coordinate its operations to minimize the risks that exist (Riyanti, 2022).

The inventory of goods at the Medan City Library and Archives Office on December 1, 2023 is IDR 101,837,340.00. Every three months, this report is completed, if the report is the same, it is immediately given to the leadership for signature. In entering data into the system, precision and foresight are needed so that there are no misrepresentations or mismatches in the number of items in the system with those in the goods manager's warehouse (Fau, 2020). The recapitulation/list of items that have been entered into the Regional Property Management Information System, can be seen in the figure below.



The image shows a screenshot of a PDF document titled "BUKU BARANG PERSEDIAAN PEMERINTAH KOTA MEDAN". The document contains a detailed table of goods inventory. The table has multiple columns, including item number, description, quantity, and value. The table is organized into sections, with the first section containing a header row and several data rows. The data rows contain information about various items, such as their names, quantities, and values. The table is presented in a clear, structured format, making it easy to read and understand.

Figure 9. Example Of Recapitulation / List Of Goods

This report will be able to provide reliable information. If the final report is inaccurate, management can make poor decisions as a result, which can often be detrimental to the organization. These asset reports can be instantly printed and displayed as word files or PDF, which can be saved in hardcopy or softcopy format. This report serves as a responsibility for leadership regarding all existing assets (Hasim et al., 2022).

Previous research, Muhammad Irfan Nasution and Nurwani Nasution & Nurwani (2021) in their research entitled "Analysis of the Implementation of Local Government Information Systems at the Regional Financial and Asset Management Agency of Medan City". The purpose of this study is to find out how the local government information system is implemented in Medan. Based on the results of the research that has been carried out, it shows that the financial and regional asset managers of Medan City have used the Regional Government Information System application to carry out the necessary policies to carry out various activities that are programs of the Medan City Government. Based on the information obtained, the Regional Government Information System functions to contain the regional development planning system and the regional financial system, as well as other local government systems, including the local government guidance and supervision system.

Alfani & Nasution (2022) in their research entitled "Implementation of Regional Government Information Systems at the North Sumatra Provincial Department of Industry and Trade". This study aims to find out how the implementation of the regional government information system in the North Sumatra Provincial Department of Industry and Trade. The result of this study is that regional government information system is an online-based system that provides convenience in

the preparation of the planning and budgeting process. In terms of time, the regional government information system implemented by the North Sumatra Department of Industry and Trade produces better and faster data information. DPA and RKA are also outputs produced in this regional government information system. Based on the analysis through quality points that belong to the categories that are understandable, relevant, reliable, and comparable, it is found that the implementation of regional government information system has been effective. It is clear that employees at the North Sumatra Department of Industry and Trade find the job easier and faster, although 60-70% of system users still do not understand the inputs clearly, so they need more supervision.

Fahzura & Najamudin (2022) in their research entitled "Implementation of the Regional Government Information System Application at the West Aceh Regency Library and Archives Office". The results of the study illustrate that the implementation of the Regional Development Information System application at the West Aceh Regency Library and Archives Service has not been optimal. This can be indicated that the behavior of Human Resources is not ready to face the implementation of the Regional Government Information System application in all fields due to the lack of socialization and training at the Regional Apparatus Work Unit level. Therefore, the entry of regional development planning data cannot be completed at the time given by the West Aceh Bappeda. The implication of this study is that local governments are obliged to provide regional development information and regional financial information managed in the Regional Government Information System which is directly integrated with the Central Government in providing information to the public about the implementation of local government

According to the researchers, the Regional Property Management Information System app is good, featuring many menus that are very helpful for goods managers. Having a consolidation platform to record and manage these assets more effectively is one of the main advantages. Local governments can obtain asset information faster and easier with an integrated database. In accordance with the implementation of the existing Regional Property Management Information System. According to Anisya and Iwan (2015), the use of regional goods management information system applications is one of the efforts to foster a reliable administrative data framework. In addition, the utilization of the application of the program framework will make the work of public authorities simpler and more productive.

Users of this application must conduct proper training, to understand the systems and procedures involved to take advantage of the program. However, the application is still not optimal, this can be seen on the existing menu that does not have the highly anticipated news events menu, so the highly anticipated news events are still done manually and the menu is deleted in the Regional Property Management Information System application, but the menu cannot be used, only the display. Therefore, to facilitate the implementation of the Regional Property Management Information System, more funds are needed for information technology infrastructure, including updates to hardware and software. The Regional Property Management Information System application must be upgraded again so that its operation can be more effective and efficient to support the performance of its users.

CONCLUSION

The application of the Regional Property Management Information System for the assets of the Medan City Library and archive services has been well implemented, but it has not been optimal in achieving efficiency and effectiveness in asset management. In the implementation of the Regional Property Management Information System application, organizations must maintain proper and accurate documentation, as well as properly manage assets to ensure that the available data can be used to the best of their ability. Controlling the application of Regional Property Management Information systems these assets can provide various benefits to organizations, such as optimizing the use of existing accounting information systems, avoiding stock shortages or surpluses, and improving operational efficiency. In addition to the implementation of the Regional Property Management Information System which has been done well, there are several obstacles in the use of the Regional Property Management Information System application itself, including the complicated asset removal process, the manuals of the highly anticipated news events, and the lack of integration with technology. The implications of the findings suggest that the highly anticipated news event is that it is still done manually can result in slow recording, thus hindering up-to-date information on asset ownership and status. In addition, complicated procedures in asset write-off can hinder efficient and optimal asset management, resulting in high administrative costs and slowing down the process of eliminating assets that are no longer productive or obsolete. The recommendation in this matter is the integration of the highly anticipated news event is function, one of which is to include a special menu for the minutes of the handover of goods in the Regional Property Management Information System Application. Improvement of asset removal procedures so that asset removal is easier to use, improvement of application features, namely by upgrading the Regional Property Management Information System application to ensure that all menus and functions can operate, user training and capacity building, implementation of data validation mechanisms, and improvement of reporting capabilities so that the implementation of the Regional Property Management Information System at the Medan City Library and archive services can run more optimal. The limitation in this study is the limitation of generalization, the data sources used in this study are only from the Medan City Library and the Archives Office, so it cannot be generalized to other organizations. Based on the limitations that have been explained, The researcher provides suggestions for the next researcher. Further research is expected to add other variables and other methods that can also describe the application of the Regional Property Management Information System for the assets of the Medan City Library and archive offices.

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