



**ANALYSIS OF LAND ASSETS UTILIZATION IN ENHANCING  
THE ORIGINAL LOCAL GOVERNMENT REVENUE OF KARO  
REGENCY GOVERNMENT, NORTH SUMATERA, INDONESIA  
(A STUDY ON LAND ASSETS OF KARO REGENCY  
GOVERNMENT IN NAGARA VILLAGE, MEREK SUB-DISTRICT)**

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**Abstract**

*The mandate of Law Number 32 of 2004, in conjunction with Law Number 1 of 2022, regulates the provision of regional revenue sources in the form of taxes and levies included in Original Local Government Revenue (OLGR). Based on the number of available assets, the contribution of user fees from regional wealth to local revenue is only 0.28%. It refers to the data the researcher analyzed by formulating an effective policy strategy that was implemented to explore local revenue through the utilization of land assets belonging to the Karo Regency Government. This study employs a descriptive methodology coupled with a quantitative analytic approach, multiple regression tests, and SPSS for data processing. This research considers both land conditions and services. There are two variables under the land conditions dimension: land suitability and infrastructure. There are five variables within the service dimension: tangibility, reliability, responsiveness, assurance, and empathy. The findings revealed that land suitability, land infrastructure, tangibility, responsiveness, and empathy had a positive and statistically significant impact on the usage of land assets. Land asset usage is positively and insignificantly affected by reliability. Conversely, assurance has a negative and insignificant effect on the usage of land assets.*

*Keywords: Land Use, Suitability, Infrastructure, Tangibility, Reliability, Responsiveness, Assurance, Empathy*

**INTRODUCTION**

The stipulation of Law Number 32 of 2004 concerning Regional Government, as amended several times, most recently by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, is the basis for regional governments to exercise regional authority over financial management and has become the foundation for implementing regional autonomy. The law regulates the comprehensive concept of "fiscal decentralization." It sets up regional revenue sources in the form of taxes and levies that are included in "Original Local Government Revenue." It also manages transfers to regions, manages regional spending, gives regions the authority to finance themselves, and puts national fiscal policy synergy into place.

Each region in Indonesia is endowed with distinct potential and resources. In preparing the Regional Revenue and Expenditure Budget, local governments have autonomous authority to plan and manage revenues, expenditures, and financing. This implies that local governments must be able to use regional assets to enhance their original local government revenue sources. Regional assets have economic potential and are valuable for local government management.

Good asset management or regional asset management has implications for the utilization of regional assets, as the utilization of regional assets can contribute to increasing original local government revenue while supporting the regional government's role and function as a service provider to the community. Doli D. Siregar (2004) posits that asset management includes the steps of asset inventory, legal audit, asset valuation, asset optimization, asset monitoring and control, and asset disposal.

Asset inventory is a way to calculate, manage, organize, regulate, record, and report data. It comprises four steps: putting together a management team; gathering the first data set; doing physical checks; and matching the data. A legal audit is a scope of work for asset management in the form of an inventory of asset control status in terms of legal status (evidence of letters and acquisition of asset origin), systems and procedures for asset control or transfer, identification, and resolution of legal problems, as well as strategies to resolve various legal problems pertaining to the ownership or transfer of assets. Asset valuation is the process of evaluating controllable assets. Asset valuation uses three factors: asset price, information, and asset value. Asset optimization is a process in asset management that aims to optimize the asset's physical, geographical, financial, legal, and economic potential.

At this stage, the assets controlled by the regional government are identified and grouped into those with potential and those without; supervision and control is a monitoring and controlling activity in the management of regional assets to ensure that every aspect of an asset's handling is clearly monitored, from the scope of handling to the person responsible for handling it. Utilization of regional assets is the act of increasing the use value of regionally owned goods that are not used for carrying out the duties and functions of regional work units. It makes them a source of original local revenue through leasing, borrowing, and using; cooperation in utilization; building for delivery; and cooperation in providing infrastructure without changing ownership status..

According to land asset data reported by the Karo Regency Financial, Revenue, and Asset Management Agency in 2020, the Karo Regency Regional Government owns 1,427 land parcels or plots. Only 455 parcels or plots of land out of the total land assets have certificates, while the other 972 parcels or plots of land do not have certificates. Aside from the quantity of data on assets, the Karo Regency Government faces further asset-related issues. For instance, 44 land parcels have rights problems; the location of 2 land parcels is uncertain; and 1 land parcel is still under discussion with the village head. In order to fulfill the requirements of Law No. 28 of 2009 about Regional Taxes and Regional Levies, as amended by Law No. 11 of 2020 concerning Job Creation, the Karo Regency Government has included Regional Wealth Management assets among the Original Local Government Revenue objects.

In the realization of Original Local Government Revenue, there is a retribution component for using regional assets. The retribution for the use of regional assets is in the form of renting land, buildings, and rooms. The average contribution of levies on the use of regional wealth to local revenue is only 0.28%. Furthermore, based on the results of the Audit Board of Republic Indonesia's examination of the 2018 Karo Regency Government Financial Report on the value of land, buildings, and buildings, as well as equipment and machinery in Karo Regency, it was predicted that around IDR 1.2 trillion would be obtained. When put next to the value of using regional wealth, it comes out to 0.027%.

This study will investigate the factors that influence the use of land assets, with the independent variables consisting of land suitability, land infrastructure, tangibility, reliability, responsiveness, assurance, and empathy, and the dependent variable is the use of land assets in order to increase the Karo Regency Government's local revenues. It is envisaged that the Karo Regency Government will obtain significant elements that may enhance the original local government revenue and formulate policies and strategies to increase the original local government revenue.

Several questions must be addressed in response to the framing of the issue, including:

1. What are the factors that cause the potential for the original local government revenue potential of the Karo Regency Government to have not been explored through the usage of land assets?
2. Based on the causes of these problems, which factors must be addressed immediately, and what policies must be implemented?

This study aimed to analyze the effect of land assets in enhancing local revenue by formulating and implementing an appropriate policy approach to explore local revenue via the utilization of Karo Regency Government land assets. Based on the formulation of the problem, it can be determined that land assets can be utilized if they meet the following criteria: (1) there is clarity on the land assets through an asset inventory process, legal audit, asset valuation, and other supporting documents; (2) there is clarity on the utilization of the land assets (High and Best Uses); (3) there are existing facilities on the land asset; and (4) there is clarity on the procedures for utilizing the land assets.

This study is anticipated to contribute to the Karo Regency Government's efforts to enhance the implementation of asset management within the framework of employing locally held land assets. This study may contribute to the advancement of asset management science in academia, particularly in analyzing asset usage to enhance the original local government revenue. This study serves as a resource for assessors delivering client advice.

## LITERATURE REVIEW

The implementation of regional autonomy has resulted in a rise in the regional government's authority due to the central government's initial delegation of authorities and subsequent transfer of those responsibilities to the regions. One of the best examples is the shift of authority over the administration of public assets, which was once primarily the responsibility of the central government. Then, due to regional autonomy, regional administrations were given more authority to administer public assets. These alterations include increasing the quantity and value of state assets under local authority. The larger regional authority must reorganize and enhance the quality of regional asset management. The regional government must establish the proper instruments to undertake professional regional asset management. Several phases constitute the implementation of regional asset management, including needs planning and budgeting; procurement; usage; utilization; proper maintenance; elimination; and administration; as well as direction, supervision, and control. Therefore, regional assets are essentially state assets and must be optimally managed according to the principles of efficiency, effectiveness, transparency, and public accountability (Siregar, 2004).

Local governments frequently face problems with the utilization of assets due to poorly administered inventory and the identification of regional assets, either physically or legally. The lack of orderly management of the asset database has resulted in local governments managing unoptimally used assets. The situation has made it more challenging for local governments to utilize assets to increase their original local government revenues in the future. Less-than-optimal utilization of regional assets means the asset's inherent worth is not realized. From an economic standpoint, if the income is not proportional to the value of the assets, the return rate will be poor. Good regional asset management is anticipated to have the best long-term economic impact and generate the most value-added. In order to grow the original local government revenue, the asset management system must be carried out appropriately and accurately to achieve efficiency, effectiveness, and economy. The consistent and synergistic application of these three factors will potentially facilitate the development of regional asset management and a policy to minimize costs in managing these assets.

### Fixed assets

There are some categories of fixed assets: land, buildings, machinery, equipment, and tools; furniture and fixtures; and delivery equipment. These six categories are subdivided depending on their kinds and functions in executing company activities. The accounting records for fixed assets benefit greatly from this grouping. Fixed assets are more accurately reflected by capitalization. Consequently, an appropriate accounting approach is required from the time of

acquisition to the time of cost allocation during the useful life of the fixed assets. The treatment of fixed assets enables the representation of tangible fixed assets as a part of total assets.

### **Asset Utilization**

According to Hadinata (2011), asset usage encompasses activities ranging from planning through disposal to oversight of these assets throughout their useful life. Asset utilization optimizes the usage of an asset in terms of financial and service benefits. It may be accomplished in four ways: asset generation; asset operation and maintenance; asset optimization via replacement and repair; and asset elimination or disposal.

### **Asset Inventory**

Asset inventory is a series of activities to collect data, record, and report the results of asset data collection and document both tangible and intangible assets at a certain time. According to Siregar (2004), asset inventory consists of two aspects: physical and legal inventory. Physical aspects consist of shape, area, location, volume or amount, type, address, and others. While the legal aspects are the status of control, legal issues are owned, and the final limit of mastery. According to the goals of asset management, the work process includes collecting, coding, putting data into groups, and managing data.

According to Mardiasmo (2004), local governments need to know the amount and worth of their regional wealth, including those that are now controlled and those that are still in the form of unrealized potential. A corporation, organization, or government agency will conduct an asset inventory to acquire information on all assets it owns or controls.

### **Legal Audit**

According to Siregar (2004), legal auditing is the scope of asset management work consisting of an inventory of asset control status; systems and procedures for controlling or transferring assets; identifying and locating solutions to legal problems; and strategies for resolving various legal problems associated with the control and transfer of assets. Issues in legal audits frequently include poor control status, assets held by other parties, and unmonitored asset transactions. The main goal of a legal audit is to verify that all stakeholders within an organization can manage assets well and meet all legal requirements.

### **Asset Valuation**

Asset valuation is the process of assessing assets in order to determine their worth. An independent appraisal consultant often performs this. The findings of valuation will be used to

estimate the worth of wealth and to apply prices to assets that are to be sold. Optimization efforts will be considered based on the asset's value information, particularly if the asset's value is still lower than it should be. According to Siregar (2004), asset valuation evaluates the managed assets. The findings of this valuation will be utilized to establish the wealth's worth or which assets will be sold.

### **Asset Monitoring and Control**

Today, local governments are a common target of criticism leveled under supervision and control of assets. Establishing an Asset Management Information System is an effective means of improving the performance of this aspect. Asset optimization may be enhanced through successful asset management and oversight. This is since the assets will function to the necessary standard. Control is the ultimate part of management functions. Thus, control is the process of monitoring, assessing, and reporting corrective actions for the future development of plans for accomplishing predetermined objectives (Usman, 2010). Demetowdck's (2016) and Antoh's (2012) findings indicate that supervision and control contribute positively to asset optimization.

### **Land Condition**

#### **Land Suitability**

Land use is defined as any human activity that occurs on land, including natural circumstances that human activities have not altered. The first stage in rational land use is to evaluate the land based on its intended use. Land suitability refers to the appropriateness of a particular usage. For instance, the land is suited for irrigation, ponds, or annual crop cultivation. Classification of an area's suitability may vary based on the kind of land use under consideration (Sitorus, 1985). A land assessment is performed to determine land suitability for a plant commodity (Ade, 2010). Actual and potential land appropriateness are included in land suitability (Sarwono & Widiatmaka, 2011).

Actual land suitability refers to the actual land or current suitability or land suitability class in its natural condition and does not consider the improvement efforts and degree of management implemented to overcome the limits or limiting factors in each map unit. Despite permanently limiting factors, they may be enhanced. Potential land suitability is land that, if properly managed, will provide high annual yields per unit area. According to Rayes (2007), land suitability refers to the appropriateness for certain usage. Land suitability will be more detailed when examined in terms of the physical characteristics of the environment, such as climate, soil, topography, hydrology, and drainage, conducive to the cultivation of specific productive crops. Each land



quality often consists of one or more land characteristics. For land assessment needs, the physical environmental characteristics of a location are split down into land qualities. Land quality is the identification of characteristics or attributes that comprise a parcel of land. Land characteristics are measurable or estimable land properties (Djaenuddin et al., 2003).

The essence of evaluating land suitability is to compare the requirements demanded by the type of land use to be applied with the properties or quality of the land used (Hardjowigeno & Widiatmaka, 2001). As Anifliddin et al. (2006) explain, land evaluation is a process of estimating the potential for certain uses for agriculture and non-agriculture.

### **Land Infrastructure**

The infrastructure is a form of public capital consisting of bridges, public roads, and sewer systems where the government invests in it (Gregory Mankiw, 2001). It is also stated that infrastructure is related to a physical system that provides irrigation, drainage, transportation, buildings, and physical facilities needed to meet various economic and social needs (Neil S. Grigg, 1988). Infrastructure relates to physical facilities developed for government functions such as water supply, electric power, waste disposal, transportation, and similar services to facilitate social and economic goals (Kodoatie, RJ, 2005).

### **Service Theory**

Kotler (2008) noted that service is any action or activity offered by one party to another that is essentially intangible and does not result in any ownership. Furthermore, Moenir (2008) underlined that the service is related to a series of activities that take place regularly and continuously in all aspects of people's lives. Service is any profitable activity in a group or entity that offers satisfaction even though the results are not tied to a physical product (Sinambela, 2008). This shows that service is related to the inner satisfaction of the service recipient. Zein (2009) explains that for service providers, service is something that must be done well. Service is a series of invisible activities that occur as a result of interactions between consumers and employees or other things provided by service providers that are intended to solve customer problems (Mahmoedin, 2010). Others are given certain systems, procedures, or methods to meet their needs in a way that meets customer expectations.

### **Tangibility**

Service quality is a form of physical actualization that can be seen or utilized by the perceived usefulness and utilization to assist people who want service. Since they are satisfied with the perceived service, it simultaneously demonstrates the performance of the services



provided (Parasuraman, 2001). Tangibility or direct evidence is a form of physical evidence service, typically in the form of available service facilities and infrastructure, the service technology utilized, and the performance of service providers following the characteristics of the services provided in demonstrating work performance that can be provided in the form of tangible services (Zoeldhan, 2010). Direct evidence in the form of physical services might take the shape of buildings, technological facilities, employee appearances, etc., emphasizing physical or tangible evidence of its presence.

### **Reliability**

The company can provide services as promised to consumers. This might take the shape of performance enhancements based on client expectations. While the definition of reliability itself, according to Parasuraman (2001), is that every employee has a reliable ability, knows the ins and outs of work procedures and work mechanisms, corrects various deficiencies or deviations that do not comply with work procedures, and can demonstrate, direct, and provide appropriate direction. This is true for any service that the community does not comprehend, thereby benefiting the service.

### **Responsiveness**

The willingness of staff and workers to help customers by providing fast-responsive service is called responsiveness. In this context, responsiveness refers to how the firm responds to all consumer-related issues. The company's response includes being receptive to customers' requests, complaints, ideas, and critiques for items or services received (Tjiptono, 2007). In this instance, the corporation must show its capacity to offer prompt and adequate service if the customer requires the intended service.

### **Assurance**

A readiness to decide on modest (slight) losses that are certain as a replacement or substitute for significant losses that have not yet occurred is assurances or guarantees (Abbas Salim, 2007). It is also related to the knowledge and capability of staff to instill in customers a sense of trust in the company. It includes aspects of ethics, personnel credibility, and a sense of customer safety.

### **Empathy (Attention)**

Empathy is a company's individualized attention to such customers. The purpose of empathy is to help the company better comprehend the demands and requirements of its

consumers (Nirwana, 2004). The service will operate smoothly and be of high quality if every participant has empathy for completing or managing the service or has the same commitment to service (Parasuraman, 2001).

Based on the theoretical foundation and framework, as well as a description of previous research, the following hypotheses have been put forward for this study:

H1: Partially, there is an influence of land suitability conditions on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H2: Partially, there is an influence of the condition of land infrastructure on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H3: Partially, there is an influence of physical services (tangibility) on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H4: Partially, there is an effect of reliability on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H5: Partially, there is an effect of service responsiveness on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H6: Partially, there is an influence of certainty (assurance) on the attractiveness of the use of land assets in enhancing the original local government revenue in Karo Regency Government;

H7: Partially, there is an effect of empathy on the attractiveness of using land assets in enhancing the original local government revenue in Karo Regency Government.

H8: Simultaneously, there is an effect of the independent variable on the dependent variable (attractiveness of the use of land assets) in enhancing the original local government revenue in Karo Regency Government.

## RESEARCH METHOD

Quantitative research is a sort of study that aims to describe systematically, factually, and accurately the facts and characteristics of a particular object or population. The quantitative method is founded on the positivist philosophy. It is used to explore specific populations or samples, gather data using research instruments, and analyze quantitative data to test prepared hypotheses (Sinulingga, 2013). The data utilized in this research is primary data. This research combines a descriptive technique with a quantitative analytic approach. SPSS statistical software was used to handle the data and test for multiple regressions in this investigation. A survey approach using a closed questionnaire was used to gather data. A Likert scale was

employed in the questionnaire sent to the respondents. The Likert scale is used to assess attitudes and opinions. This scale is used to fill out a questionnaire in which respondents indicate their degree of agreement with a series of assertions. Respondents were asked to choose an answer from one to five options.

### **Population and Sample**

The population of this study is the party that is estimated to have an interest in utilizing the land assets in Merek Sub-District, Tigapanah Sub-District, Kabanjahe Sub-District, and Berastagi Sub-District. The saturation sampling technique was used in this investigation, and in this study, 50 participants were involved, including farmers, agricultural product warehouse enterprises, agricultural fertilizer suppliers, and other possible stakeholders.

### **Data collection technique**

The conceptual framework in this research uses two dimensions; land conditions and service. In the dimension of land conditions, there are two variables: land suitability and land infrastructure. Meanwhile, in the service dimension, there are five variables: tangibility, reliability, responsiveness, assurance, and empathy. The data used primary and secondary data. Data collection techniques were through observation, closed questionnaires, and direct interviews. Data collection is used for data processing and as a tool in problem-solving.

### **Variable Operational Definition**

Land suitability (X1) refers to land's appropriateness for certain agriculture and livestock use. Infrastructure (X2) is a kind of land transportation infrastructure that encompasses all components of the road and serves to connect one location or region to other locations or areas. Tangibility (X3) is a kind of actual physical actualization that may be seen or utilized by the apparatus in line with its usage and utilization and can be felt to support the community in service. Reliability (X4) refers to an employee's ability to know the ins and outs of work procedures, work mechanisms, various correct deficiencies or deviations that are not following work procedures, and be able to show, direct, and provide correct direction to any form of service that is not yet understood by the public. Responsiveness (X5) demonstrates government officials' eagerness to assist the community or potential land tenants by responding quickly, providing accurate information, feedback, and input, and providing the correct solution. Assurance (X6) refers to a readiness to accept modest (slight) losses that are certain as a replacement for massive losses that have yet to materialize. Empathy (X7) relates to individual attention provided to the community, such as the ease with which the apparatus may be

contacted, the apparatus's capacity to interact with the community, and the provision of the requested service.

### **Data analysis technique**

#### **Validity and Reliability test**

According to Ghozali (2009), the validity test is used to assess the validity of a questionnaire. A questionnaire is considered valid if the questions can disclose anything the questionnaire will measure. As per Ghozali (2009), reliability is a tool for measuring a questionnaire that indicates a variable or concept. A questionnaire is considered reliable if the respondent's responses are consistent.

#### **Classic assumption test**

According to Ghozali (2006), classical assumption testing includes tests for normality, multicollinearity, and heteroscedasticity.

#### **Data Normality Test**

The normality test determines if the confounding or residual variables in the regression model have a normal distribution (Erlina, 2008). The criterion for testing one sample using one-sided testing, namely comparing the probability with a specified level of significance, is that if the value is significant or the probability is greater than 0.05, the data is normally distributed (Ghozali, 2006).

#### **Multicollinearity Test**

The multicollinearity test aims to test if the regression model finds a correlation among independent variables (Erlina, 2008). A good regression model should not cause multicollinearity problems. As a result, a multicollinearity test with the criteria is required for each independent variable data set. If the VIF number is less than 10, the independent variable does not have a multicollinearity problem (Santoso, 2002). There is no multicollinearity problem if the tolerance value is greater than 0.10.

#### **Heteroscedasticity Test**

The heteroscedasticity test aims to test if the regression model has an inequality of variance from the residuals of one observation to another. A good regression model assumes that there is no heteroscedasticity. The heteroscedasticity test was done by looking at the

Scatterplot graph between SRESID and ZPRED to see whether or not a certain pattern was there.

### **Descriptive Analysis Method**

A frequency distribution table was used for quantitative descriptive analysis, and the response criteria with the greatest frequency of occurrences were regarded as the dominant criteria above the others.

### **Data Analysis Models and Methods**

The analytical tool used in this research is multiple linear regression analysis. Regression analysis explains the relationship between response variables (dependent variables) and factors that affect more than one predictor (independent variables). The purpose of multiple linear regression analysis is to measure the intensity of the relationship between two or more variables and to make an approximate prediction of the value of Y over X.

### **Hypothesis test**

To establish the influence of the independent variable on the dependent variable, hypothesis testing was performed with a tolerable significance level of 0.001 (= 1%), 0.05 (= 5%), or 0.10 (= 10%). If the coefficient is not equal to zero, it indicates that the independent variable has an effect on the dependent variable. Hence, all regression coefficients must be tested.

### **Simultaneous Significance Test (F Statistics Test)**

Test the hypothesis with the F-test of significance, and to interpret the calculation results on the F-test, the same criteria are used with the significance test. In this case, 5% is used to see whether there is an effect of the independent variables simultaneously or partially on the dependent variable.

### **Partial Effect Significance Test (t-Test)**

The t-test is a statistical test used to partially determine each independent variable's contribution to changes in the dependent variable. The t-table can use the n-2 provision at a significance level of 5% or with an error rate of 5% (0.05) or 95% confidence level (0.95). Thus, if the error rate of a variable reaches more than 5%, it can be interpreted that the variable is not significant.

### Coefficient of Determination Analysis ( $R^2$ )

The value of R-square ( $R^2$ ) can be used to explain how much the contribution of all independent variables affects the dependent variable. The rest is the influence of other factors as independent variables that are not included in the analysis.

## RESULTS

This study focused on the government's land assets, which include around 30 ha in Nagara Village, Merek Sub-District, and Karo Regency. The selection of land assets is based on the fact that they have never been utilized or used since the land acquisition (approximately 20 years ago). The phases of asset management on the land have been implemented by doing an asset inventory, a legal audit, asset valuation, and asset security.

### Characteristics of Respondents

Table 2. Characteristics of respondents

Characteristics	Frequency	Percentage
<b>Gender</b>		
Female	5	10.0
Male	45	90.0
Amount	50	100.0
<b>Age</b>		
30-39 years	8	16.0
40-49 years	21	42.0
50-59 years	15	30.0
Above 60 years	6	12.0
Amount	50	100.0
<b>Education</b>		
Senior high school	12	24.0
Diploma	4	8.0
Bachelor's degree	27	54.0
Master's degree	6	12.0
Doctoral	1	2.0
Amount	50	100.0
<b>Occupation</b>		
Farmer	23	46.0
Fertilizer Entrepreneur	13	26.0
Warehouse Entrepreneur	4	8.0
Other	10	20.0
Amount	50	100.0

### Description of Observation Data

According to the researchers' observations and interviews with all respondents, as well as the factors used in the research, the utilization of land assets enhances the original local

government revenue in the Karo Regency Government. The observation and interview data categories are Land Asset Legality Observation Data, Asset Utilization Conformity Observation Data, Asset Infrastructure Observation Data, Asset Utilization Period Observation Data, Asset Utilization Procedure Observation Data, and Asset Utilization Attractiveness Observation Data.

Table 2: Description of observation data

Observation	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
The legality of Research Sample Land Assets	3(6%)	45 (90%)	2(4%)	-	-
Land Suitability	5(10%)	23(46%)	5(10%)	16(32%)	1(2%)
Road network	1(2%)	10(20%)	2(54%)	28(56%)	9(18%)
Availability of water	-	5(10%)	5(10%)	35(70%)	5(10%)
Topography	1(2%)	26(52%)	19(38%)	4(8%)	-
Labor	2(4%)	33(66%)	6(12%)	7(14%)	2(4%)
Availability of fertilizer	6(12%)	36(72%)	4(8%)	3(6%)	1(2)
Asset Utilization Period	4(8%)	41(82%)	5(10%)	-	-
Physical Service (Tangibility)	7(14%)	28(56%)	9(18%)	6(12%)	-
(Reliability) Consistency Requirements	2(4%)	32(64%)	9(18%)	7(14%)	-
(Reliability) Agreement Realization Ability	2(4%)	19(38%)	24(48%)	5(10%)	-
Responsiveness Quick Response	2(4%)	27(54%)	19 (38%)	2(4%)	-
Ease of Information	5(10%)	29(58%)	11(22%)	5(10%)	-
Responsiveness Receiving Suggestions and Feedback	6(12%)	29(58%)	12(24%)	3(6%)	-
(Responsiveness) The Right Answer	3(6%)	24(48%)	20(40%)	3(6%)	-
Assurance – Deadline Guarantee	3(6%)	28(56%)	16 (32%)	3(6%)	-
Assurance – Cost Certainty	4(8%)	33 (66%)	9(18%)	4 (8%)	-
(Empathy) Research Sample	2(4%)	30(60%)	14(28%)	4 (8%)	-
Land Asset Interest	-	34(68%)	4(8%)	4(8%)	1(2%)
Recommend Assets To Others	2(4%)	29(78%)	6(12%)	3(6%)	-
Appropriateness of Available Infrastructure	-	10(20%)	3(6%)	28(56%)	9(18%)
Interesting Consultation Facilities and Places	6(12%)	28(56%)	9)18%)	7(14%)	-
Consistency of Land Use Agreements	2(4%)	22(44%)	17(34%)	9(18%)	-
Fast and Precise Response	2(4%)	27(54%)	19(38%)	2(4%)	-
Hospitality and Punctuality	2(4%)	33(66%)	12(24%)	3(6%)	-
Fast and Precise Service	3(6%)	29(58%)	15(30%)	3(6%)	-
Asset Utilization Deadline Guarantee	3(6%)	26(52%)	18(36%)	3(6%)	-
Government Attention to Land Users	2(4%)	27(54%)	16(32%)	5(10%)	-

### Multiple Linear Regression Test Results

Table 3 shows the results of an analysis of land suitability, land infrastructure, tangibility, reliability, responsiveness, assurance, and empathy on the attractiveness of using land assets in Nagara Village, Merek Sub-district-Karo Regency.



Table 3: Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8.939	2,419		3.695	.001
Suitability	.568	.592	.090	.960	.343
Infrastructure	.424	.151	.227	2.805	.008
Tangibility	1.121	.525	.229	2.136	.039
Reliability	.289	.395	.095	.732	.468
Responsiveness	.701	.206	.391	3.407	.001
Assurance	-.234	.300	-.065	-.779	.440
Empathy	.821	.684	.137	1,200	.237

a. Dependent Variable: Attractiveness of Utilization

Table 3 shows the regression analysis results of the variable suitability coefficient of 0.568; the infrastructure variable is 0.424; the tangibility variable is 1.121; the reliability variable is 0.289; the responsiveness variable is 0.701; the assurance variable is -0.234; and the empathy variable is 0.821. Based on these results, the following equation is obtained:

$$Y = 8.939 + 0.568(X1) + 0.424(X2) + 1.121(X3) + 0.289(X4) + 0.701(X5) - 0.234(X6) + 0.821(X7)$$

### Validity and Reliability Test

The validity test results for each variable reveal that R-count is greater than R-table, with each significance value less than alpha ( $\alpha$ ) = 0.05 (5 percent). As a result, all instruments pertaining to the component variables of the fundamental principles of ethics and quality assessment are valid. As indicated in Table 4, the validity test findings are as follows:

Table 4: Validity Test Results

Variable	r-count	r-table	Information
<b>Land Suitability</b>		<b>X1</b>	
1. Suitability	0.557	0.273	Valid
<b>Infrastructure</b>		<b>X2</b>	
2. Road Network	0.507	0.273	Valid
3. Availability of water	0.403	0.273	Valid
4. topography	0.495	0.273	Valid
5. Labor	0.421	0.273	Valid
6. Fertilizer Availability	0.549	0.273	Valid
<b>Tangibility</b>		<b>X3</b>	
1. Convenience	0.750	0.273	Valid
<b>Reliability</b>		<b>X4</b>	
1. Consistency	0.782	0.273	Valid
2. Fulfilling Promises	0.782	0.273	Valid

<b>Responsiveness</b>		<b>X5</b>		
1.	Quick Response	0.559	0.273	Valid
2.	Easy information	0.833	0.273	Valid
3.	Accept suggestions	0.645	0.273	Valid
4.	right answer	0.748	0.273	Valid
<b>Assurance</b>		<b>X6</b>		
1.	Time limit guarantee	0.358	0.273	Valid
2.	Cost Certainty	0.593	0.273	Valid
<b>Empathy</b>		<b>X7</b>		
1.	Served as expected	0.756	0.273	Valid

The level of measurement of the reliability of a variable is if the Cronbach Alpha value is higher than 0.70, as shown in Table 5 below.

Table 5: Reliability Test Results

<b>Variable</b>	<b>Cronbach Alpha</b>	<b>Information</b>
Suitability	0.875	Reliable
Infrastructure	0.881	Reliable
Tangibility	0.865	Reliable
Reliability	0.865	Reliable
Responsiveness	0.868	Reliable
Assurance	0.878	Reliable
Empathy	0.866	Reliable

### Classic assumption test

#### Normality test

A normality test is useful for the early stages of the selection method of data analysis. If the data is normal, use parametric statistics; if not, use non-parametric statistics or treatment so that the data is normal (Erlina, 2011). The normality test is intended to see the distribution of the residual data in the regression. If the residuals are normally distributed, the prediction results in the regression model will produce a model close to the actual situation. The normality test in this study uses the Kolmogorov-Smirnov statistic, which is more accurate in assessing the normality of the data distribution. The basis for decision-making on the Kolmogorov-Smirnov is the significance value of the test. If the significance value (sig.) is  $> 0.05$ , then the data is normally distributed (Table 6).

Table 6: Kolmogorov-Smirnov Regression Model Test

<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residual
N		50
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.84324305

Most Extreme Differences	Absolute	.098
	Positive	.052
	Negative	-.098
Test Statistics		.098
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Table 6 provides information that the significance value of the normality test using the Kolmogorov-Smirnov test is 0.200. The significance value of the Kolmogorov-Smirnov test is higher than 0.05, indicating that the research data's residual distribution is normally distributed.

### **Multicollinearity Test**

A multicollinearity test is used to determine if there is intercorrelation or collinearity between the study's independent variables in a regression model. In a regression model, intercorrelation is a linear or strong correlation between one independent variable or predictor variable and other predictor variables. The value of the correlation coefficient between the independent variables, the value of VIF and tolerance, the value of Eigenvalue and Condition Index, and the standard error value of the beta coefficient or partial regression coefficient all indicate intercorrelation. Table 7 summarizes the VIF values shown in the study model.

Table 7: Statistical Collinearity of Regression Model

Model	Unstandardized Coefficients		Standardize <sup>d</sup> Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	8.939	2,419		3.695	.001		
Suitability	.568	.592	.090	.960	.343	.523	1,910
Infrastructure	.424	.151	.227	2.805	.008	.701	1.427
Tangibility	1.121	.525	.229	2.136	.039	.399	2,508
Reliability	.289	.395	.095	.732	.468	.274	3,649
Responsiveness	.701	.206	.391	3.407	.001	.349	2.864
Assurance	-.234	.300	-.065	-.779	.440	.650	1,538
Empathy	.821	.684	.137	1,200	.237	.353	2.835

a. Dependent Variable: Attractiveness of Utilization

The calculations in the table of multicollinearity test results reveal that the independent variable has a maximum value of VIF = 3.649, which is less than 10, indicating that it is free of multicollinearity.

### **Heteroscedasticity Test**

The graphical and statistical methods of the Glejser test were used to examine residual heteroscedasticity. By regressing the independent variables on the absolute value of the regression residual, the Glejser test is performed. There should be no significant independent variables predicting the absolute magnitude of the residual. If there is a significant variable, it shows that the data has residual heteroscedasticity. Table 8 summarizes the findings after evaluating the assumption of heteroscedasticity of the data.

Table 8: Regression Model Glejser Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2,491	1.472		1,692	.098
Suitability	-.070	.166	-.070	-.426	.673
Infrastructure	-.022	.088	-.044	-.244	.808
Tangibility	-.225	.292	-.175	-.769	.446
Reliability	-.124	.226	-.155	-.549	.586
Responsiveness	-.092	.116	-.195	-.795	.431
Assurance	.044	.166	.047	.264	.793
Empathy	.578	.320	.367	1,810	.077

a. Dependent Variable: RES2

The Glejser test findings on each significant independent variable resulted above the usual threshold of significance of 0.05. It was determined that there was no heteroscedasticity problem.

### **Multiple Regression Equation Model**

The regression model's classical assumptions have been satisfied with no constraints. This means that the regression model's prediction model meets the BLUE requirements (Best, Linear, Unbiased Estimate). The model's prediction is close to the real scenario. The regression results from the research model are evaluated by looking at the predicted contribution of the independent variables in explaining the dependent variable via the value of the adjusted R-square coefficient of determination, the significance of the prediction simultaneously via the F-test on ANOVA, and the magnitude of each independent variable's influence on the dependent via the regression coefficient.

### **F-test**

The F test was used to determine if there was a relationship between the independent variable and the dependent variable, with a variable being stated to have an impact if the value

of Sig is smaller than alpha or the F-count is more than the F-table. The F-Calculation test results are provided in Table 9 below.

Table 9: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	697.200	7	99.600	25.127	.000 <sup>b</sup>
	Residual	166.480	42	3.964		
	Total	863.680	49			

a. Dependent Variable: Attractiveness of Utilization  
b. Predictors: (Constant), Empathy, Infrastructure, Assurance, Tangibility, Suitability, Responsiveness, Reliability

Table 9 reveals that F-count = 25,127 is greater than F-table = 2.23 with a significance value of 0.000, which is lower than 0.05. This demonstrates that all independent variables affect the dependent variable simultaneously.

### Partial test

If using a significant level of 0.05, a variable is considered to be influential if the significance value is lower than alpha (0.05) or the t-count is greater than the t-table. The following are the t-test findings, as shown in Table 10.

Table 10: Research Model Regression Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	8.939	2,419		3.695	.001
Conformity (X1)	.568	.592	.090	.960	.343
Infrastructure (X2)	.424	.151	.227	2.805	.008
Tangibility (X3)	1.121	.525	.229	2.136	.039
Reliability (X4)	.289	.395	.095	.732	.468
Responsiveness (X5)	.701	.206	.391	3.407	.001
Assurance (X6)	-.234	.300	-.065	-.779	.440
Empathy (X7)	.821	.684	.137	1,200	.237

a. Dependent Variable: Attractiveness of Utilization

Table 10 explains that X2, X3, and X5 are Sig. values (0.05) while the value of Sig. X1, X4, X6, and X7 > (0.05). Then t-count X2, X3, and X5 > t-table and t-count X1, X4, X6, and X7 < t-table. Based on the number of respondents, as many as 50, the t-table is 1.675. The test results above can be concluded as follows:

1. Land suitability (X1) has no significant effect on the attractiveness of utilization (Y). The t-test resulted in a t-calculated land suitability value (X1) of  $0.960 < 1.675$  and a significance of  $0.343 > 0.05$ . The hypothesis was rejected. That is, land suitability does not affect the attractiveness of utilization.
2. Land infrastructure (X2) has a positive and significant effect on the attractiveness of utilization (Y). The t-test resulted in a t-count of land infrastructure (X2)  $2.805 > 1.675$  and a significance of  $0.008 < 0.05$ . The hypothesis was accepted. That is, land infrastructure affects the attractiveness of utilization.
3. Tangibility (X3) has a positive and significant effect on the attractiveness of utilization (Y). The t-test resulted in a t-count of tangibility (X3) value of  $2.136 > 1.675$  and a significance of  $0.039 < 0.05$ . The hypothesis was accepted. It means that tangibility affects the attractiveness of utilization.
4. Reliability (X4) has no significant effect on the attractiveness of utilization (Y). The t-test resulted in a t-count reliability (X4) value of  $0.732 < 1.675$  and a significance of  $0.468 > 0.05$ . The hypothesis was rejected. Reliability does not affect the attractiveness of utilization.
5. Responsiveness (X5) has a positive and significant effect on the attractiveness of utilization (Y). The t-test resulted in t-Count responsiveness (X5) value of  $3.407 > 1.675$  and a significance of  $0.001 < 0.05$ . The hypothesis was accepted. Responsiveness affects the attractiveness of utilization.
6. Assurance (X6) has no significant effect on the attractiveness of utilization (Y). The t-test results in a t-count assurance value (X6) of  $-0.779 < 1.675$  and a significance of  $0.440 > 0.05$ . This hypothesis is rejected. Assurance does not affect the attractiveness of utilization;
7. Empathy (X7) has no significant effect on the attractiveness of utilization (Y). The t-test produces a t-count for empathy (X7) of  $1.200 < 1.675$  and a significance of  $0.237 > 0.05$ . This hypothesis is rejected. Empathy does not affect the attractiveness of utilization.

### **Coefficient of Determination Test (R-Square)**

Table 11 summarizes this study's findings on the coefficient of determination test ( $R^2$ ).

Table 11: Coefficient of Determination of Regression Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.898 <sup>a</sup>	.807	.775	1991	1.747

a. Predictors: (Constant), Empathy, Infrastructure, Assurance, Tangibility, Suitability, Responsiveness, Reliability

b. Dependent Variable: Attractiveness of Utilization

Table 11 provides information about the predictive ability of regression in explaining the performance of internal auditors. The correlation coefficient R of 0.898 indicates a very strong relationship between the independent variables and the utilization of land assets in Nagara Village, "Merek" Sub-District. The adjusted R-square value in the research model indicates that the independent variables are land suitability (X1), land infrastructure (X2), tangibility (X3), reliability (X4), responsiveness (X5), assurance (X6), and empathy (X7) can explain 80.7% of the data variance on the dependent variable of land asset utilization in Nagara Village, Merek Sub-District (Y). The rest, up to 19.3% of the data variance on the utilization of the land asset, is explained by other variables not examined in this model, such as land location factors and access to roads.

## **DISCUSSION**

### **The effect of land suitability on land use**

The study's findings indicate that land suitability has a positive and significant effect on the utilization of land assets in Nagara Village, Merek Sub-District. Land assets in Nagara Village, Merek Sub-District, have the potential to be used for the agricultural sector and the livestock sector. Land conditions are characterized by sandy soil with a low soil pH. When the community or investors use the land for horticultural crops, with current conditions, the results are not optimal. Concerning these empirical conditions, there are limiting factors for land suitability that can still be overcome by increasing soil fertility through organic and chemical fertilizers as expected. By incorporating the right technology, economically increasing soil fertility is still beneficial to the community.

### **The effect of infrastructure on land use**

The findings indicate that land infrastructure has a positive and significant effect on the utilization of land assets in Nagara Village, Merek Sub-District. The land infrastructure for the land assets has not fulfilled the basic transportation needs for utilizing these assets. If investors are interested in using the land, then investors will experience transportation difficulties, which have an economic impact. Thus, the land infrastructure deserves to be repaired to meet basic human needs in the social and economic sphere. The better the agricultural land infrastructure facilities, the lower the costs needed to distribute agricultural needs and products. The increasing number of infrastructure facilities has implications for the high attractiveness of the utilization of land assets.



### **The effect of tangibility on land use**

The study finds that physical services (tangibility) have a positive and significant influence on the utilization of land assets in Nagara Village, Merek Sub-District. Physical services (tangibility), such as buildings, tables, chairs, and technical facilities, are currently limited. The unavailability of tables or counters, chairs, and technological facilities, especially in servicing the people who wish to use assets, indicates the absence of physical services (tangibility). The Department of Agriculture and the Agency for Inter-Village Cooperation intend to provide or develop physical services (tangibility). The Agriculture Service's physical services (tangibility) are meant for people who require comprehensive information on land assets in Nagara Village, Merek Sub-District, to utilize assets. Meanwhile, the Inter-Village Cooperation Agency's physical service (tangibility) is utilized as a venue for a consultation to get comprehensive information on rental costs, usage durations, and asset utilization conditions, as well as to enter into agreements or construct asset utilization contracts. This is consistent with the theory that actual physical actualization can be seen or used by employees. It is based on their use and utilization, which can be felt to help with services received by people who want service, meaning that they are satisfied with the perceived service while also demonstrating work performance for service delivery.

### **The effect of reliability on land use**

The reliability of local government services has not fully realized what has been promised to the community at this time. The consistency and reliability of local government services have not been implemented seriously. This can be seen from the promises the community made but were not fully fulfilled, so people judge the local government as inconsistent. The study results indicate that reliability has a positive and insignificant effect on the utilization of land assets in Nagara Village, Merek Sub-District. The study results stated that reliability had a positive influence on the attractiveness of land use, although it had no significant effect. The Karo Regency Government has to improve the reliability of services to the community even though reliability does not have an impact on the utilization of land assets in Nagara Village, Merek Sub-District. Improved service reliability in the form of knowing the ins and outs of work procedures and work mechanisms; correcting various deficiencies or irregularities that are not following work procedures; and being able to show, direct, and provide correct direction to every form of service that is not yet understood by the community can have implications for increasing the attractiveness of land use, which has a positive impact on the service (Parasuraman, 2001).

### **The effect of responsiveness on the attractiveness of land use**

The study results indicate that responsiveness has a positive and significant effect on the utilization of land assets in Nagara Village, Merek Sub-District. The responsiveness of the apparatus to the community is currently lower. This is evidenced by the response that is less fast or slow, less accurate information, and inaccurate from the apparatus using the land.

The lack of response is evidenced by the length of time the community waits for the apparatus and the low rate of land use. Inaccurate information is indicated by differences in information obtained by the public from different apparatuses and the absence of specialized information services on asset utilization. While the answer is not quite right, it is marked by an answer that does not match the actual data or conditions. Based on these conditions, if the responsiveness is not improved, it is estimated that the attractiveness of the use of land assets will remain low due to the low response of the apparatus to the community. The information obtained by the community is less accurate, and the apparatus's response to the use of assets is less precise. Karo Regency Government policy is needed to build responsiveness. There are different ways to be responsive, such as getting requests, complaints, suggestions, criticisms, and other customer feedback about products or services.

### **The effect of assurance on land use**

The Karo Regency Government in each regional apparatus has generally served the community with good apparatus ethics and provided a sense of security to the community in service. This gives the service a sense of trust from the community. The study results indicate that the guarantee has a negative and insignificant effect on the utilization of land assets in Nagara Village, Merek Sub-District. Based on the results of this study, the assurance service does not directly affect how land assets are used in Nagara Village, Merek Sub-District, and it does not change how land assets are used.

### **The effect of empathy on land use**

The study's results show that empathy positively and significantly affects how land assets are used in Nagara Village, Merek Sub-District. The attention of the Karo Regency government apparatus, which is individual to the community, has not been fully implemented properly. It is evidenced by the unfulfilled wants and needs of the people in Karo Regency. The service will run smoothly and with quality if every interested party (apparatus and community) with the service has a sense of empathy in completing or managing it or has the same commitment to service. The analysis results and the empathy service condition show that the Karo Regency government apparatus needs to give individual attention to the community in

service. The more sympathetic the apparatus in service to the community, the more appealing the use of land assets in Nagara Village and Merek Sub-District will be.

## CONCLUSION

The following conclusions may be taken from the study's findings and discussions, both descriptively using data and observations:

1. According to the land legality aspect, even if the property is formally held by the Karo Regency Government, it has not yet been recorded. Therefore, it is important to promptly legitimize the rights to land assets in Nagara Village, Merek Sub-District, via issuing certificates.
2. The community needs assurance about the minimum area of land tenants specified in the regional head regulation.
3. Tenants understand how the land assets may be utilized, but the lack of completed infrastructure makes the land assets less attractive.
4. Transparency in land assets by the community or potential tenants is necessary. Until recently, the method has remained hidden from the general public and prospective tenants.
5. Infrastructure procurement is one of the dominating variables in attracting public interest in utilizing property (land assets in Nagara Village, Merek Sub-District). The research findings suggest that about 82 percent are interested in infrastructure.
6. Roads to land, purchase of water sources, and supply of energy source facilities are examples of infrastructure necessary to be enhanced.

## SUGGESTIONS

The study is not without limitations; only a village in one sub-district in Karo Regency was examined, so caution should be used before generalizing to the entire regency or province. Second, given the use of a limited sample of participants for the study, it is possible that they do not reflect the views of the entire community. Future studies can widen the scope and the size of the sample to several villages or regions in order to generalize the results of the studies.

This study has some inputs that relate to the analysis and discussion of how the land at Nagara Village, Merek Sub-District-Karo Regency is used by the community or a company. First, the Karo Regency Government needs to immediately legalize the rights to land assets with an area of about 30 hectares in Nagara Village with certificate rights. The certificate rights provide assurance to prospective tenants or the community, increasing the attractiveness of using land assets. Second, the Karo Regency Government needs to stipulate a regional regulation on the utilization of regional property and a regional head regulation on the utilization

of regional property procedure for implementation that contain the amount of land rent per hectare per year and provide an option to limit the minimum area of land rent. Third, the Karo Regency Government needs to establish standard operating procedures for services related to the utilization of regional property in Karo Regency. Fourth, the transparency and stages of procedures related to the use of land assets within the Karo Regency Government are to be displayed on the website at the following address:<https://www.karokab.go.id>. Fifth, the Karo Regency Government should develop road infrastructure, acquire water sources, and establish energy generation facilities. The land's road infrastructure is improved by expanding the road, paving the road, and strengthening the physical infrastructure of the road. Sixth, the Karo Regency Government provides physical services (tangibility) at the Department of Agriculture and the Agency for Inter-Village Cooperation. The physical service (tangibility) at the Department of Agriculture is intended to provide complete information on the condition of land assets. Meanwhile, physical services (tangibility) at the Inter-Village Cooperation Agency are used to get complete information related to asset utilization engagements.

Seventh, the Karo Regency Government needs to make policies to build or increase responsiveness so that the apparatus can provide more accurate information and appropriate answers to the community using land assets. Eighth, individual attention from the apparatus to the community in service has an influence on or has an impact on increasing the attractiveness of the use of land assets in Nagara Village, Merek Sub-District. Ninth, referring to the mandate of Article 10 of the Regulation of the Minister of Finance Number 115/PMK.06/2012 concerning the Implementation of State Property Lease (BMN), the maximum rental period is five years from the signing of the agreement. Meanwhile, the respondents wanted a lease term of 15 to 20 years. The Karo Regency Government can use the procedure for the utilization of these assets in the form of a build-use-transfer, which allows the utilization for a maximum of 30 years. Tenth, this research can develop asset management science for academics, especially in analyzing asset utilization to increase local revenue. Assessors and practitioners can use this research as a guide when giving advice to clients.

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#### *Regulation*

- Undang-Undang Nomor 1 Tahun 2004 Tentang Perbendaharaan Negara.
- Undang-Undang Nomor 32 Tahun 2004 Tentang Pemerintahan Daerah.
- Undang-Undang Nomor 20 Tahun 2008 Tentang Usaha Mikro, Kecil, dan Menengah.
- Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja.
- Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah.
- Peraturan Menteri Dalam Negeri Nomor 17 Tahun 2007 tentang Pedoman Teknis Pengelolaan Barang Milik Daerah
- Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 Tentang Pedoman Pengelolaan Barang Milik Daerah.
- Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah.