



Sustainable Education Service Asset Management Model: Case Study at State University of Gorontalo

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ABSTRACT: This study reveals important findings related to asset management at Universitas Negeri Gorontalo, indicating a lack of integrated planning in the asset procurement system. Minimal involvement from all units and institutions contributes to inefficient and poorly coordinated procurement, as well as inadequate asset record keeping. These findings highlight the need for a systematic and collaborative approach to asset management, where proper record keeping is essential to monitor asset usage and condition, which impacts the quality of educational services. This study also fills a gap in the literature on asset management in higher education and paves the way for further research on information technology integration. However, this study has limitations, such as the focus on certain dimensions and the qualitative nature of the data. The conclusion emphasizes the need for concrete steps to improve the asset management system, including the implementation of integration strategies, resource management support, and the development of good information systems. Overall, this study provides guidance to improve the effectiveness of asset management in the context of higher education.

KEYWORDS: Asset Management; Asset Management; Asset Technology; Integrated Planning.

INTRODUCTION

In an era of increasingly tight competition, both at the national and global levels, universities are faced with the challenge of improving the quality of educational services. Effective asset management is one of the keys to achieving this goal. In this context, it is important for universities to have an asset management system that is not only efficient but also well-integrated. A good asset management system will ensure that the procurement, maintenance, and use of assets are carried out in a planned manner, so as to optimally meet educational needs.

However, many universities in Indonesia still experience difficulties in managing their assets. An unplanned asset procurement system often results in budget waste and difficulty in tracking assets. The ambiguity in this management can lead to uncertainty in decision making, which of course affects the quality of educational services provided. Therefore, a more integrated asset management system is needed and supported by adequate information technology to support the effectiveness of educational services.

Along with that, the condition of the literature related to asset management in universities shows a significant gap. Although there are many studies that discuss asset management, there is still a lack of integrating various important aspects such as planning, designing, and maintaining assets holistically. Problems faced in asset management are often not accommodated in research, so they do not reflect the real challenges faced by universities.

Asset management itself consists of various dimensions that need to be considered, including planning, procurement, use, maintenance, and disposal of assets. Various expert views indicate that to achieve good asset management, all units and institutions in universities must be involved in the decision-making process. Previous research also confirms that integration between asset management dimensions can improve the overall performance of educational services.

On the other hand, there are limitations in existing theories. Many theories cannot be applied directly in the real context of universities, especially in terms of system integration and human resource management. This limitation is an important reason to carry out this research, in order to find solutions that are more applicable and relevant to existing conditions.

The urgency of this research is very high, considering the need to overcome gaps and challenges in asset management. By understanding the existing problems, this research aims to formulate strategic steps in developing a more effective asset management system. It is hoped that the results of this study can provide useful recommendations for university managers in improving the quality of educational services.



The focus of this research includes analysis of various aspects of asset management, such as planning, designing, organizing, using, maintaining, disposing of, and supervising assets. The method used is a qualitative approach, with data collection through interviews, observations, and documentation studies. This approach is expected to provide an in-depth picture of the condition of asset management at Gorontalo State University.

In general, this study found that the asset procurement system at Gorontalo State University is still not well planned in an integrated manner. Poor coordination between units and faculties is one of the main obstacles. In addition, the limited quality of human resources and the lack of clear standards and policies in asset management hinder the effectiveness of the existing system. These findings provide important insights into the need to improve the asset management system in order to support better and quality education services.

Thus, this study is expected to provide concrete recommendations that can help universities in overcoming asset management problems, as well as improving the quality of education services as a whole.

THEORETICAL FRAMEWORK

Asset management theory has undergone significant transformation along with technological advances and the increasing need for organizations to optimize resource use. In this modern era, asset management not only focuses on physical management, such as buildings and machines, but also includes non-physical assets, including employee knowledge and skills. This change reflects a shift from the traditional approach that emphasizes cost efficiency to a more holistic approach, which considers the social and environmental impacts of asset use. In this context, the integration of information technology in asset management is becoming increasingly important, along with efforts to increase transparency and accountability.

From a public administration perspective, asset management theory is becoming increasingly relevant, given the importance of transparency and accountability in the use of public resources. Regulations, such as Government Regulation of the Republic of Indonesia Number 27 of 2014, provide a clear framework for state asset management. This theory encourages efficient and responsible asset management, ensuring that public assets are used for the benefit of the community by minimizing waste. This approach not only emphasizes efficiency but also includes the application of the principles of transparency and accountability in the management of public assets.

Asset management is an important aspect in organizational management, especially in the public sector such as universities. Theories related to asset management continue to develop along with changing needs and challenges faced by institutions. In this context, asset management can be defined as the process of managing physical and non-physical assets to achieve organizational goals effectively and efficiently. This process includes various stages, from planning, organizing, using, maintaining, to monitoring and disposing of assets (Wahyuni and Khoiruzin 2020: Page 7) The development of asset management theory in public sector organizations involves structured steps, from identifying and assessing assets to maintaining and disposing of them. A number of government agencies have successfully implemented an effective asset management system, where management is carried out systematically and in an integrated manner. One good example is the routine monitoring and evaluation of asset performance, which can provide useful feedback for continuous improvement. The success of implementing this theory is highly dependent on collaboration between units and institutions and the existence of supporting policies. Good asset management and minimizing costs, maximizing asset availability, and maximizing asset utilization (Wahyuni, 2024: 10).

Husain (2020) put forward several important principles in asset management that are relevant to sustainable economic development. One of the main principles is the importance of data and information quality. Accurate and timely data is crucial for good decision making, and the use of sophisticated information technology can improve the quality of available data. In addition, continuous innovation also needs to be considered in asset management, where the application of new technologies can improve operational efficiency and effectiveness.

The principle of strategic integration is also a major focus, where asset management must be aligned with the institution's overall strategy to support the long-term vision. Stakeholder participation, including staff, students, and external partners, is essential to increase accountability and gain diverse perspectives. Sustainability in the use of resources and regular assessment of asset management practices are also key elements to remain relevant and effective.

However, in practice, there are several challenges faced in asset management in higher education. (Wang et al., 2013) identified major challenges such as lack of awareness of the importance of effective asset management, weak information systems,



and resource constraints. Budget and human resource constraints often limit an institution's ability to implement good management practices. In addition, lack of training and unclear policies can hinder the development of consistent strategies.

In the face of these challenges, it is important to adopt a collaborative approach to asset management. Rahmawati & Amrullah (2024) emphasize that good asset management can improve organizational effectiveness, both in terms of increasing revenue and utility efficiency. A. Wicaksono (2025) recommends the adoption of technology and increasing human resource capacity as important steps to improve overall asset management.

In developing an asset management system, the public policy paradigm also needs to be considered. Nani et al. (2023) stated that public policy must be oriented towards fulfilling public interests. This is relevant in the context of educational services, where public mechanisms must be adopted in formulating policies to create ease of doing business and improve service performance.

Overall, the development of asset management system theory shows the importance of integration between technology, data quality, and stakeholder participation. By understanding the principles of asset management and the challenges involved, public institutions such as universities can optimize their asset management, which in turn will increase effectiveness and efficiency and support their long-term goals. The development of supportive and collaborative policies is also key to achieving success in asset management.

RESEARCH METHODS

In this study, the method used to develop a sustainable education service asset management model at Gorontalo State University follows a structured qualitative approach. The data collection process is carried out using several techniques, namely in-depth interviews, observations, and documentation studies. In-depth interviews will be conducted with related parties, such as asset managers, administrative staff, and stakeholders at the university. This method aims to collect comprehensive information regarding existing asset management practices. In addition, direct observations in the field are carried out to gain a better understanding of the asset management process.

This approach refers to the guidelines provided by Sugiyono (2013) which states that qualitative research includes qualitative data collection including data collection from interviews both in a structured and unstructured manner. After the data is collected, the data presentation process is carried out in the form of an in-depth descriptive narrative. This data presentation aims to describe the context and meaning of the findings obtained. In presenting the results, direct quotes from interviews will be used to strengthen arguments and give voice to informants who contributed to the research. In this way, it is hoped that readers can understand the condition of asset management at Gorontalo State University as well as the challenges and opportunities that exist. This process follows the approach described by Haradhan (2018) and (Creswell & Creswell, 2018). The qualitative data analysis process is generally carried out simultaneously with the data collection process as recommended by (Nani et al., 2024: 142). However, data analysis is carried out using a thematic analysis approach. Data collected from interviews and observations will be analyzed to find patterns, categories and phenomena and the meanings that emerge. This process includes data coding, categorization, and identification of themes that are relevant to the focus of the study. This analysis will focus on finding the relationship between asset management practices and the effectiveness of education services. Data analysis is carried out based on the approach by Miles and Huberman which starts from data collection, data reduction, display of research results and drawing conclusions (Miles et al., 2016).

DATA ANALYSIS

The results of this study reveal a number of important findings related to asset management at Gorontalo State University, which can be divided based on the focus and sub-focus of the research. The first aspect discussed is asset planning. The study found that the asset procurement system at Gorontalo State University (UNG) is still run with a less integrated planning system and effective involvement of user stakeholders.

Asset management includes the process of planning, designing, organizing, using, maintaining to disposing of and monitoring assets. This process is carried out systematically and structured during the asset life cycle. Asset management seeks to optimize the use of assets in order to provide benefits in providing services and financial returns. Good asset management and minimizing costs, maximizing asset availability, and maximizing asset utilization (Wahyuni, 2024: 10)



The results of the study indicate that state asset management must be based on the application of the principles of accountability and transparency which have a positive effect on fixed asset management (Aisyah, 2021). Especially in asset management in the Higher Education Environment, the application of the governance system is based on the principles of good university governance. According to Sulaeman et al (2023) in their study, several identified problems include lack of transparency in asset management, lack of coordination between units, and lack of proper planning. In the context of implementing an asset management system in accordance with good principles, a governance system is needed that can integrate all of these principles into the procedures and mechanisms in the state asset governance system (Amiri, 2014). Asset planning includes an assessment of existing assets and procurement planning compared to service provision needs (Wahyuni & Khoiruzin, 2020). According to (R. I. Wicaksono et al., 2023). Meanwhile, according to Siregar (2004) as quoted by Wicaksono et al (2023), asset management has not been fully implemented in a work unit or agency environment (Siregar, 2004). Planning is part of the asset management system that includes managing and fulfilling the need for assets, and how to obtain assets, inventory, conduct legal audits, and assess assets, maintain, operate, renew and dispose of assets effectively and efficiently (R. I. Wicaksono et al., 2023)

Related to the implementation of good governance principles, asset management principles require procedures and mechanisms that are integrated with values that can guarantee a good asset management system. For example, a management system that includes planning, organizing, using, maintaining and disposing of assets that are integrated by involving all parties, not only planners, users and management who are responsible both technically and administratively related to improving educational services at Gorontalo State University.

This study shows that not all units and institutions within Gorontalo State University are involved in the planning process in the asset management system at UNG. Uncertainty in this planning has the potential to disrupt the quality of educational services, because the assets needed to support teaching and learning activities are not always available or do not match real needs. According to Sasoko (2022), planning is important in the management system in an effort to achieve effective and efficient goals. Planning is determining the targets to be achieved, the method, the right time and the person responsible for carrying out the activity. This is emphasized by (Taufiqurokman, 2008: 2) who states that planning is a series of preparations for actions to achieve goals.

Furthermore, in terms of asset design, the study shows that in addition to the design system that has not been integrated with the University Development document and the Needs of Each Faculty, Unit and Institution in the UNG Environment. There is also no standard model or document that is the design in asset management at Gorontalo State University. All informants stated that one of the main challenges in the asset management process is the availability of adequate resources and information systems that can support asset management to run effectively.

The lack of planning and design of an asset management system can result in weaknesses in the asset management system, especially in meeting asset needs by user stakeholders. The suitability between the asset needs of an entity and the entity's service provision strategy should produce assets with the required capacity and performance (Wahyuni & Khoiruzin, 2020: 24). This condition shows that this limitation results in inadequacy in providing the assets needed by faculties and study programs. Without a good and structured design, the available assets cannot be utilized optimally. This shows that effective design is an important step in ensuring that all educational needs can be met optimally. In terms of organizing asset procurement, research findings reveal that asset management at UNG shows a poor coordination system between units, institutions, faculties, and study programs. This weak coordination makes the planning, procurement, and recording of assets inefficient. This lack of alignment in organization causes duplication of effort and waste of resources, and hinders the smooth operation of asset management which should be able to support the implementation of education better.

As a result, the fulfillment of asset needs is often not in accordance with the needs based on the priority scale according to the user (Faculty / University / Institution) in the UNG environment. This shows that the utility aspect or use of assets is not optimal. This is due to the lack of routine maintenance and evaluation in asset utilization.

Asset maintenance includes repair efforts, routine maintenance, and replacement of asset components so that they can continue to function properly. Good maintenance. This system includes bookkeeping, inventory, and reporting. This is in accordance with the Regulation of the Minister of Home Affairs Number 17 of 2007, Article 48, which states that "maintenance includes bookkeeping, inventory, reporting and storage of ownership documents" (Amir & Djasuli, 2016).

Fixed asset maintenance is very important for. Padjadjaran University, not only to ensure smooth operations and security of the learning environment, but also for (Rashif & Arifianti, 2025). Fixed asset maintenance includes repair efforts, routine



maintenance, and replacement of asset components so that they can continue to function properly. Good maintenance. Without adequate maintenance, the condition of the asset can decline, reducing its effectiveness in supporting educational activities.

This condition can be caused by the absence of a clear structure of who and how the asset maintenance process is carried out when the asset has been distributed to users or faculties and units or institutions and even assets. This can cause many assets to be poorly maintained and damaged so that they cannot be used. Even in many cases, much of the equipment used as teaching facilities has been lost because the asset security system is not optimal. This condition shows the weakness of the asset utilization system in each faculty, work unit and agency within the UNG environment.

On the other hand, in the aspect of asset write-off and supervision, which also often creates new challenges when there is resistance to the takeover and write-off of assets when officials in the UNG environment have retired or resigned from their positions. This happens because the asset write-off and supervision system is not yet supported by an accurate information system.

The absence of a policy system that operationally regulates the governance system related to the maintenance, write-off and implementation of asset management in the State University of Gorontalo is also an important aspect that needs to be maximized. To increase the effectiveness of asset management, adequate SOPs are needed in asset management that can be integrated as a principle applied in good governance mechanisms and systems.

Without one procedure, for example from the aspect of good supervision, it is difficult to ensure that assets are managed properly and used in accordance with the objectives that have been set. This has the potential to cause problems in terms of accountability, which in turn can affect stakeholder trust in the institution.

Overall, the findings of this study provide a clear picture of the challenges faced by the State University of Gorontalo in asset management. By understanding and identifying the existing problems, this study not only offers insight into the current conditions, but also provides important empirical contributions to the development of a better asset governance system. Thus, the results of this study are expected to be the basis for universities to formulate more effective and strategic policies in asset management, with the ultimate goal of improving the quality of educational services provided to students.

1. Weak coordination system in the planning and organizing aspects of asset governance systematically in supporting the implementation of a systematic planning system and collaboration in improving asset management at UNG as a public service agency that carries out autonomous functions in increasing the effectiveness of asset management. This can result in the implementation of asset planning for educational service needs often not being in line with the planning documents (Renstra) and PT Planning Documents which are more effectively integrated. Therefore, the planning process requires comprehensive data identification and analysis by considering the priority scale.
2. Weak information system support in the planning aspects of an adaptive and participatory asset management system. Weak support for information systems in asset management that can encourage asset management often does not provide accurate and adequate management information support in improving the effectiveness of educational services.
3. The organization of asset management has been running according to its duties and functions, but user organizations are often not involved in the process of implementing effective asset management. Therefore, it is necessary to distribute responsibilities not only structurally but also functionally that are directly attached to asset users in each faculty, unit and agency within UNG. Therefore, a comprehensive distribution of responsibilities is needed in asset management (planning, use, maintenance, supervision, and disposal).
4. Weak policy systems in asset management in emphasizing the roles, duties, and responsibilities of each party to realize an effective asset management governance system. Several findings of this study indicate an increase in several aspects such as coordination between faculties, units and institutions as well as equipment units at Gorontalo State University.
5. The weak function of supervision and monitoring of adequate asset use causes decision-making to often be based on sudden needs, thus affecting effective budgeting capabilities. Weak monitoring systems can make asset identification difficult to trace.

DISCUSSION

Good governance requires the application of integrated principles that include the application of principles that include transparency, accountability, responsibility, independence, professionalism, fairness and trustworthiness in an integrated manner between Companies. The application of Good Governance principles includes several principles that can be integrated concretely (Amiri, 2014; Makalikis et al., 2022)



The asset governance planning system at Gorontalo State University requires an effective coordination system to obtain the educational service asset needs needed by study programs, faculties, work units and agencies within Gorontalo State University. The results of this study indicate that there is still a challenge of a weak coordination system in the implementation of planning. As a result, the fulfillment of assets is often not based on the master planning document for the development of institutions, both faculties and universities. For example, related to UNG's VISION, namely Making a University that is Excellent and Competitive in the Development of Regional Innovation.

The weak coordination system in planning and organizing asset governance at Gorontalo State University (UNG) has a significant impact on the effectiveness of asset management as a public service agency. Although UNG has the autonomy to improve educational services, the implementation of asset management plans is often not in line with the strategic planning document (Renstra) and more integrated higher education planning documents. This shows a gap between the needs of educational services and the planning carried out.

According to the asset management theory put forward by McKinnon (2009), the effectiveness of asset management is highly dependent on a good coordination system in planning. Comprehensive data identification and analysis are crucial to ensure that all relevant aspects are considered, including priority scales. A recent study by O'Brien (2021) highlights the importance of interdepartmental collaboration in improving asset management, especially in the context of universities that function as public service agencies.

A systematic and collaborative planning process allows UNG to adjust its asset management to the actual needs of educational services. By utilizing integrated data, educational institutions can identify clearer development priorities and develop more effective strategies to achieve desired educational goals. Therefore, recommendations to strengthen the coordination and collaboration system between units at UNG are very important to achieve optimal and sustainable asset management.

In terms of asset management design at Gorontalo State University, adequate technology system support is needed according to the university's needs. Inadequate information systems are often unable to provide accurate management data and information, which are essential for making the right decisions in asset management. According to the theory of management information systems put forward by Laudon and Laudon (2018), the quality of information greatly influences the operational and strategic effectiveness of an organization.

Empirical facts show that the asset governance system requires the support of information system technology that better supports the fulfillment of educational service needs holistically. In this context, one of the weaknesses of the asset management system is the weak support of the information system, especially in terms of designing effective asset governance towards achieving the institutional (university) VISION.

Insufficient information can result in inappropriate decisions, so that asset management is not in line with the ever-growing needs of educational services (Husain, 2020). A study by Laudon & Laudon, (2014) states that the application of technology can improve the process of organizational adaptation to various changes and can also influence how organizations deal with changes in educational institutions. This study is relevant to the views of Laudon & Laudon, (2014) who asked about the role of technology and can support business management and strategy. Rajeswaran (2025) also stated that technology-based educational services, such as accessibility and flexibility, while identifying the challenges faced, including the digital divide in educational services.

In the context of UNG, better information system support will encourage active participation from all stakeholders, including lecturers, students, and administrators, in the asset planning and management process. This empirical fact is also relevant to the view. (Husain, 2020) states that the participation of stakeholders involving various stakeholders, including staff, students, and external partners, in the asset management process to gain diverse perspectives and increase accountability. However, the management process requires an integrated information system in order to increase the effectiveness of achieving higher education goals. In this context, empirical facts show weaknesses related to aspects of its role that do not reflect the principles of sustainable asset management.

From the aspect of organization, asset management also requires an integrated asset management system so that each part, both planning (General Section of UNG), users, namely study programs, faculties, work units and agencies, and maintenance are integrated to realize a more effective asset management system mechanism. This is due to the lack of policy support that can clarify the role of each institution both structurally and functionally. Limited university resources are the main factor that often limits the ability to implement good asset management practices (Wang et al., 2013).



The asset management system requires a strategic approach based on resources and models and how each party contributes to understanding organizational strategy (Baccelli et al., 2012). Human resource support through the organization process because asset management is very complex (Wang et al., 2013). The complexity of the asset management system also encourages policy makers to be able to improve how strategic management approaches can be applied based on existing management principles. (Khouja et al., 2018) highlight several main principles, namely transparency, accountability and participation.

The organization of asset management at Gorontalo State University (UNG) has been running in accordance with the existing main tasks and functions (tupoksi). However, user organizations are often not actively involved in the process of implementing effective asset management. According to the principles of asset management expressed by ISO 55000, the participation of all related parties is essential to achieve optimal asset management. User involvement in asset management can improve accountability and effectiveness of asset use.

Asset management at UNG requires an organizational system that reflects a clear division of tasks and roles from all parties involved in all stages of asset management. Thus, this organizational system can clarify responsibilities, which are not only structural, but also functional, which are attached to asset users in each faculty, unit, and agency within UNG. This is in line with research by Tangen (2005), which states that the success of asset management is highly dependent on collaboration and a clear division of responsibilities among all related parties. By distributing responsibilities comprehensively in every aspect of asset management from planning, use, maintenance, supervision, to disposal, UNG can ensure that asset management takes place effectively and sustainably.

A clear organizational system can also encourage effective asset management. The implementation of this distribution of responsibilities will also encourage a sense of ownership among asset users, so that they are more proactive in maintaining and preserving existing assets. Thus, asset management at UNG will not only improve in terms of effectiveness, but also in terms of efficiency and accountability. However, in this aspect, the results of the study showed that the weak policy system in asset management at Gorontalo State University (UNG) contributed to the unclear roles, duties, and responsibilities of each party, which are needed to realize effective asset management governance. The study showed improvements in several aspects, such as coordination between faculties, units, and institutions, as well as equipment units. However, even though this coordination has improved, there are still significant challenges that need to be overcome. The absence of operational guidelines (SOP) and policies that regulate how each role and responsibility can weaken the asset management system as a whole and sustainably.

In addition, the lack of clarity of the system of procedures and mechanisms in the asset management governance process creates uncertainty that can affect the effectiveness, efficiency, and participatory adaptability of the existing management system. Research by Kearney and Parnell (2017) shows that clear and structured procedures can improve the effectiveness of asset management. Therefore, it is necessary to develop more comprehensive policies and guidelines, which include transparent SOPs and procedures, to ensure that all parties understand their responsibilities and can contribute effectively to asset management at UNG.

The lack of regulatory support related to asset management at Universitas Negeri Gorontalo also requires an adequate supervision system, this can encourage the maintenance and disposal of assets to be carried out properly. Empirical facts show that there is a weakness in the supervision aspect of Asset Management at UNG.

According to the risk management theory put forward by Kaplan and Mikes (2012), effective supervision is very important to ensure that assets are managed properly. Without adequate oversight, decisions regarding asset use can be rushed and not based on accurate data, potentially leading to waste of resources and inefficiencies in budgeting. Research by Doll et al. (2018) also shows that a robust oversight system can help organizations better respond to urgent needs while maintaining control over asset use. Therefore, UNG needs to strengthen its existing oversight and monitoring functions by implementing a system that allows for real-time asset tracking. With this, the decision-making process can be based on accurate and relevant information, thereby increasing the ability for more effective and efficient budgeting to realize a more integrated and sustainable management governance system.

CONCLUSION

This study identified a number of significant challenges in asset management at Universitas Negeri Gorontalo. The main findings indicate that the asset procurement system is still poorly planned in an integrated manner, resulting in a lack of coordination between units and institutions. This leads to inefficient procurement, inadequate asset recording, and difficulties in asset tracking.



The limited quality of human resources and the lack of clear standards and policies also hamper the effectiveness of the asset management system.

The involvement of all stakeholders, including staff and asset users, is also not optimal in the planning and organizing process. As a result, the fulfillment of asset needs often does not match the real needs in the field, which has a direct impact on the quality of education services. This study highlights the need for a more systematic and collaborative approach to improving asset management, by utilizing adequate information technology to support the effectiveness of education services.

Based on the above findings, several suggestions can be given to improve the asset management system at Universitas Negeri Gorontalo. 1) it is necessary to strengthen the coordination system between units and institutions to ensure more integrated asset procurement. This can be done through the preparation of clear and collaborative integrated and sustainable planning documents.; 2) the development of a better information system is essential to provide accurate and timely data. This system should enable real-time asset tracking and support effective decision-making; 3) all units, including faculties and study programs, should be actively involved in the asset planning and management process. Clear assignment of responsibilities and equitable distribution of tasks among all parties will increase accountability and effectiveness of asset use; 4) it is important to implement clear policies and standard operating procedures (SOPs) that can regulate asset management as a whole. With these steps, it is hoped that asset management at Universitas Negeri Gorontalo can be improved, thus supporting better and more sustainable quality of education services.

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