

LAND ASSET MANAGEMENT OF THE INDONESIAN NATIONAL ARMY AIR FORCE EDUCATION AND TRAINING DOCTRINE GUIDANCE COMMAND TO IMPROVE NON-TAX STATE REVENUE CASE STUDY OF SULAIMAN AIR FORCE BASE

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Abstract

The Air Force Doctrine, Education, and Training Development Command holds responsibility for air operations and personnel training, as well as managing the land assets under its control. One of the air bases is Sulaiman Air Force Base. In managing land assets, several challenges are encountered, particularly in terms of how the land assets are utilized, safeguarded, and optimized to provide greater benefits, especially in increasing Non-Tax State Revenue (PNBP). The purpose of this study is to review the management of land assets at Sulaiman Air Force Base and identify the improvements needed to maximize their utilization, security, and contribution to Non-Tax State Revenue. This research employs a qualitative method with a descriptive design, and data collection is carried out using strategies to assess how the land assets can be optimized for Non-Tax State Revenue. The study finds that the management of land assets at Sulaiman Air Force Base is still not optimal, with several key issues identified: the current condition of land asset utilization, challenges in land asset management, the potential of underutilized land assets, and strategies for optimization to enhance Non-Tax State Revenue. A comprehensive strategy is needed, including detailed asset inventory and verification, resolution of legal issues, partnerships with third parties, and continuous monitoring and supervision to ensure proper management of land assets at Sulaiman Air Force Base.

Keywords– *Land asset management, Non-Tax State Revenue, Sulaiman Air Force Base*

Received: 05-06-2025;

Revised: 15-06-2025;

Approved: 25-06-2025

INTRODUCTION

The Indonesian Air Force (TNI AU) has an important role in maintaining Indonesia's air sovereignty, which includes the development and advancement of air power and the empowerment of defense areas. An integral part of this effort is the management of State Property (BMN), including land and buildings under the control of the TNI AU. Efficient and accountable management of these assets not only supports TNI AU operations but also has the potential to increase Non-Tax State Revenue (PNBP), as regulated in the regulation related to defense (Law of the Republic of Indonesia Number 34, 2004)

However, land asset management at several air bases, such as Sulaiman Air Base, still faces various obstacles. Some of the problems faced include land utilization that is not yet fully optimal, lack of adequate asset security, and strategies for increasing PNBP that have not been implemented effectively (Chabib Soleh, Heru Rochmansjah, 2010). Based on the latest data, of the total area of 3,857,850 m² of land managed by Sulaiman Air Base, only a small part has been utilized properly, while the remaining land has not been utilized or utilized so that it is vulnerable to misuse and encroachment by irresponsible parties (BMN Land data Sulaiman Air Base, 2024). Based on these conditions, it can be said that the main problem is the still minimal utilization of land to increase the effectiveness of asset management and its contribution to PNBP.

This study aims to evaluate the management of land assets at Sulaiman Air Base, with a focus on identifying challenges in utilization, security, and optimization strategies that can be applied to improve the effectiveness of asset management and its contribution to PNBP. From an academic perspective, this study is expected to enrich the literature related to asset management in the military environment, especially the Indonesian Air Force, and provide new insights into optimizing BMN. From a practical perspective, the results of this study are expected to be a guide for air base managers in improving the effectiveness of asset management, so that these assets are not only well maintained but also provide greater benefits to the country (Department of Defense, 2022).

Research methods

This study uses a qualitative method with a descriptive design. Qualitative methods are applied through various approaches, including literature studies, data collection, and processing of educational manuscript materials. Qualitative research is based on the philosophy of postpositivism, which is used to examine objects in natural conditions, with researchers acting as the main instrument. Data collection is carried out by triangulation or combination, data analysis is inductive or qualitative, and the results of the study emphasize more on understanding meaning than on generalization (Sugiyono, 2009). In this study, data were collected through observation and literature studies, and then analyzed using descriptive methods to describe the data obtained.

Results and Discussion

A. Conditions of Land Asset Utilization at Sulaiman Air Force Base

The current condition of land asset utilization at Sulaiman Air Force Base shows great potential that has not been optimized. The main assets such as rice fields, plantations, and empty land covering an area of 105.16 hectares, as well as a golf course covering an area of 88 hectares, have not been utilized productively. These lands have significant potential to support the increase in Non-Tax State Revenue (PNBP) if managed properly. For example, rice fields and plantations can be developed for agricultural projects that have the potential to improve the local economy, while golf

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courses can be transformed into commercial facilities that are attractive to the tourism and recreation sectors. Utilization of these assets can be carried out through the Cooperation Utilization (KSP) or Build Operate Transfer (BGS) scheme, which allows the private sector to participate in land development without reducing the control of the Indonesian Air Force. With mature long-term planning, optimizing the utilization of these assets will not only contribute significantly to state revenue, but also encourage regional economic growth and the welfare of the local community, the following is a list of their uses:

Table 1 Land Utilization

Land Name	Area (Ha)	Percentage (%)
Office Area	56.4	14.62
Residential Area	46.3	12.0
Runway Area	50.5	13.09
Rice Fields, Plantations and Vacant Land	105.16	27.26
Golf course	88.0	22.81
Firing range	4.7	1.22

Source: Sulaiman Air Force Base Land Asset Data FY 2024

Of the total 385.78 hectares of land owned by Sulaiman Air Force Base, only 32,841.51 m² or around 0.85% has been utilized, mainly for commercial activities such as land rental for telecommunications, banking, and education. For example, PT XL Axiata Tbk and PT Protelindo rent land for telecommunications network installations, while PT Bank Rakyat Indonesia (Persero) Tbk uses land to install ATMs, and Nurtanio University uses land for educational facilities. Despite this collaboration, the land utilized is still far from its full potential. Thus, there is a great opportunity to increase Non-Tax State Revenue (PNBP) through more optimal asset utilization. For example, rice fields, plantations, and golf courses can be developed for strategic projects that support local economic growth. If managed effectively through cooperation schemes such as Utilization Cooperation (KSP) or Build Operate Transfer (BGS), these lands can make a major contribution, not only to state revenues, but also to local economic development and sustainable infrastructure. The following are details of land utilization at Sulaiman Air Force Base:

Table 2 Land Location and PNBP Value

No.	Partners	Location	Wide (m ²)	Allocation	PNBP Value (Rp)	Period
1	PT XL Axiata Tbk	Senkom Office	of 100	Installation of GSM UMTS	108,000,000	03 Apr 2021 - 03 Apr 2024

No.	Partners	Location	Wide (m ²)	Allocation	PNBP Value (Rp)	Period
		Sulaiman Air Force Base		telecommunications networks		
2	PT. PT Bank Rakyat Indonesia (Persero) Tbk	Block C of Sulaiman Air 100 Force Base		Installation of GSM UMTS telecommunications networks	108,000,000	02 Apr 2021 - 03 Apr 2024
3	PT Bank Rakyat Indonesia (Persero) Tbk	Front of Sulaiman Air Force Base Hospital	14,625	BRI ATM	39,200,000	06 Apr 2023 - 05 Apr 2024
4	PT Bank Rakyat Indonesia (Persero) Tbk	Special Unit of 6.51 Sulaiman Air Force Base		BRI ATM	19,600,000	06 Apr 2023 - 02 Apr 2024
5	Nurtanio University	Jl. Cassa Sulaiman Air Force Base	18,010	Educational facilities of UNNUR college	56,380,000	10 Jan 2022 - 09 Jan 2025

Source: Sulaiman Air Force Base Land Asset Utilization Data for 2024

Utilization of Land Assets at Sulaiman Air Force Base must be carried out with a structured management approach, following the principles of good asset management. Through careful planning, efficient organization, and synergistic cooperation with the private sector, the potential of land as a state asset can be maximized to support PNBP and provide benefits to the community.

Land utilization at Sulaiman Air Force Base can contribute to PNBP through cooperation with the private sector. According to Sugiamma (2023), optimizing land asset management can be a source of sustainable income. This cooperation must be carried out efficiently and transparently, ensuring that the income generated can be reused for the public interest. Katzenbach and Smith (1993) emphasize the importance of synergy between the parties involved. In the context of Sulaiman Air Force Base, cooperation between the Indonesian Air Force and the private sector through schemes such as BGS or KSP can provide significant benefits. Notoadmojo (2010) explains that this cooperation allows the government to utilize private investment without losing control over land assets, so that it can achieve optimal goals in asset utilization.

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Referring to George Terry's theory (2009) regarding the management process called POAC (Planning, Organizing, Actuating, Control), land asset management at Sulaiman Air Force Base can be analyzed using the following cycle:

- 1) Planning: The crucial initial step is strategic planning regarding land use, which includes identifying the purpose of land use, both for the operational interests of the Indonesian Air Force and for cooperation with the private sector. This plan must consider the potential benefits that can be generated, both in terms of social and economic, and if necessary, the impact on the community around Sulaiman Air Force Base. Utilization of land assets at Sulaiman Air Force Base requires good planning. With a total area of 385.78 hectares, but only 0.85% is utilized, it is clear that strategic planning for the development of agricultural land, plantations, and commercial facilities needs to be prioritized. This planning must include identifying potential and determining utilization priorities that are in accordance with local and national needs.
- 2) Organizing: Good organization is needed to ensure that all parties involved, including TNI AU personnel and private partners (if any), have a clear understanding of their respective roles and responsibilities. A clear organizational structure (who, what, why) will help in managing assets effectively and efficiently.
- 3) Actuating: This is the implementation of the plan that has been made by mobilizing the right resources. In this phase, the implementation of the project in land utilization is carried out. The process of mobilizing human and financial resources from the private sector to optimize the use of Sulaiman Air Force Base land must be carried out with a planned approach. This step includes attracting the right and experienced investors and partners for agricultural and tourism projects.
- 4) Controlling: Good supervision of land use is needed to ensure that assets are utilized according to established plans. Periodic audits and evaluations are also needed to help identify emerging problems and optimize asset utilization.

According to Siregar (2004), state asset management at Sulaiman Air Force Base must follow the following five main steps:

- 1) Conduct an inventory of the land assets owned to determine the area, location and legal status of the land.
- 2) Conduct an audit process to ensure that all legal documents related to land ownership and use are complete and valid, to avoid potential conflicts or claims of land ownership in the future.
- 3) Conduct a value assessment or assessment of the economic value of the land, including the potential income from land use for PNBP.
- 4) Identify ways to optimize land use, such as through collaboration with the private sector, to increase its economic added value.
- 5) Form a special team to carry out continuous supervision to ensure that land use provides maximum benefits for the state and society.

B. Challenges in Utilizing Land Assets

Some of the main obstacles in utilizing land assets at Sulaiman Air Force Base are as follows:

1. Lack of Detailed Data

One of the main challenges in utilizing land assets at Sulaiman Air Force Base is the lack of detailed data related to the assets owned. The inventory conducted to date has not been able to provide a clear picture of the physical condition of the land, legal status, and economic potential of each part of the asset. In fact, to maximize asset utilization, complete and accurate data is very important. Siregar (2004) emphasized that a good asset inventory must cover three main aspects, namely physical, legal, and economic data. Physical data includes information on the area, geographical location, and type of land. Meanwhile, legal data includes the legal status of assets such as ownership or certification, which is still an obstacle in several areas such as Neglasari, Banjaran **71,870 m²**, which do not yet have clear legal status. Economic data includes the value of assets and estimates of potential income that can be generated from land utilization.

This lack of detailed data results in low asset utilization rates and hampers the strategic planning needed for asset optimization. The impacts include wasted resources, delays in management, and potential economic losses. According to Siregar (2004), a good inventory should cover three main aspects. By collecting complete data, management can better understand the condition of the assets. To overcome this challenge, updating the asset inventory must be done comprehensively and systematically with the help of digital technology, such as Geographic Information Systems (GIS) , legal audits, and professional economic assessments. For this reason, it is important to accelerate the comprehensive asset inventory by collecting physical, legal, and economic data from each part of the asset. This inventory needs to use a systematic approach that includes collecting field data and utilizing existing data sources. And don't forget training for asset management personnel regarding inventory techniques, GIS usage, and land data analysis and other required competencies. Related personnel need to improve their technical skills in asset management to ensure that the data collected can be analyzed and used effectively. These steps can help Sulaiman Air Force Base asset managers to better understand and optimally utilize land, making a significant contribution to Non-Tax State Revenue (PNBP) and supporting regional development.

2. Uncertainty of Legal Status

One of the main challenges in utilizing land assets at Sulaiman Air Force Base is the uncertainty of legal status, which significantly hampers land optimization. For example, land in Neglasari, Banjaran, which has an area of 71,870 m², still does not have clear legal status. Land that does not have clear legal status tends not to be utilized productively because there is a risk of disputes and uncertainty in the process of cooperation with third parties. Barata (2011) stated that unclear legal status can complicate efforts to utilize state assets, both in the form of commercial cooperation and

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for strategic purposes. This ambiguity is also often a source of conflict between asset owners and external parties who may be interested in cooperation.

In addition, the uncertainty of the legal status of land assets can cause uncertainty for investors or private partners, which ultimately reduces their interest in investing in the development of the land. Without legal certainty, potential disputes and administrative problems can be major obstacles to effective and efficient asset management. Therefore, resolving these legal issues must be a top priority to pave the way for more productive land use. Through a comprehensive legal audit and coordination with related agencies, the legal status of the land can be resolved clearly, thus providing certainty for the Indonesian Air Force in managing assets, as well as increasing the trust of external partners who want to invest. Thus, resolving the legal status will be an important foundation for achieving optimal utilization of land assets at Sulaiman Air Force Base and increasing Non-Tax State Revenue (PNBP).

In addition, referring to the Management Theory, especially the POAC cycle, the organizing phase is very important to be implemented where coordination between various parties is carried out to achieve common goals. Strong synergy between the Indonesian Air Force and related agencies (ATR/BPN) will accelerate the resolution of existing legal problems. Good asset management must be able to include the process of designing, organizing, and using the right documents. Clear documentation will reduce the risk of disputes in the future. This synergy must also be able to produce clear policies and procedures to handle the legal status of assets in the future, including steps to accelerate the certification and registration process. After that, the standard operating procedure (SOP) for asset management is determined which includes handling legal problems.

3. Fluctuations in Utilization and Revenue

Land utilization data at Sulaiman Air Force Base from 2020 to 2024 shows significant fluctuations in Non-Tax State Revenue (PNBP) revenue, where in 2024 there was an increase in utilization resulting in IDR 331,180,000, but previously there was a decrease reflecting instability in asset management. This indicates that the long-term strategy for asset utilization has not been implemented consistently. This instability could be caused by a lack of cooperation with third parties or minimal planning that focuses on developing potential assets. To overcome this fluctuation, more mature and structured planning is needed, such as conducting a more detailed asset inventory and designing a targeted utilization program. With good cooperation through the Build Operate Transfer (BGS) or Utilization Cooperation (KSP) scheme, Sulaiman Air Force Base can optimize its assets and ensure more stable income, while providing a positive impact on local economic growth. The following is a table of Sulaiman Air Force Base asset utilization from 2020-2024:



Source: Sulaiman Air Force Base Land Asset Utilization Data for 2024

4. Weak Coordination with Partners

The lack of efficient coordination between asset managers at Sulaiman Air Force Base and commercial partners, such as the private sector, has been one of the obstacles in optimizing asset utilization. Although there has been cooperation with telecommunications and banking companies, the results have not been optimal because good synergy between the parties involved has not been achieved. Katzenbach and Smith (1993) emphasized the importance of synergy within the organization to ensure that all parties understand their respective roles in order to achieve optimal results. At Sulaiman Air Force Base, the Indonesian Air Force needs to improve communication and relations with external partners to ensure that cooperation is more productive and focused. In addition, the private sector must be more involved in managing assets that have not been optimally utilized. By improving coordination and increasing the quality of cooperation, the large land potential at Sulaiman Air Force Base can be utilized more effectively, providing a greater contribution to Non-Tax State Revenue (PNBP) and supporting sustainable development.

5. Potential Utilization of Unutilized Land Assets

Most of the land at Sulaiman Air Force Base, which is around 99.15% of the total land area, is still unused, thus providing a great opportunity to increase Non-Tax State Revenue (PNBP). This great potential can have a significant impact not only on state revenue, but also on economic development in the surrounding areas. Undeveloped areas, such as rice fields, plantations, vacant land, and golf courses, can be utilized for various

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strategic projects. For example, 105.16 hectares of rice fields and plantations can be utilized for agricultural projects that support food security and the local economy, while the 88-hectare golf course can be developed into a recreational or commercial facility that attracts investment from the private sector. With careful planning and cooperation through the Build Operate Transfer (BGS) or Cooperation Utilization (KSP) scheme, the great potential of this land can be realized to increase PNBP, while encouraging infrastructure development and economic growth around Sulaiman Air Force Base. The area of unused land reaches **99.15%** of the total area of assets at Sulaiman Air Force Base, so the opportunity for increasing PNBP is very large. Here are some areas that have great potential to be utilized

6. Rice Fields, Plantations and Vacant Land

The 105.16 hectares of land at Sulaiman Air Force Base, consisting of rice fields, plantations, and empty land, is currently still not optimally utilized, although it has great potential to be developed into various strategic projects. Development of this land can include the agricultural and farming sectors, which will support food security and the local economy, or cooperation with the food industry to advance agricultural technology. In addition, this land also has the potential to be used as a strategic housing project by involving the private sector, which will help develop local infrastructure and meet housing needs. To maximize this potential, schemes such as Utilization Cooperation (KSP) or Build Operate Transfer (BGS) can be implemented, where the private sector can contribute to land management without reducing government control. With this scheme, this land can be managed productively, generating significant Non-Tax State Revenue (PNBP), and supporting long-term economic growth in the area around Sulaiman Air Force Base. Optimizing the use of this land can also create new jobs and encourage sustainable development.

7. Golf course

The 88-hectare golf course at Sulaiman Air Force Base is one of the largest assets that has not been optimally utilized, even though it has great potential to become a significant source of income. Currently, the land has not been optimized for commercial or recreational use, even though the demand for sports and recreational facilities continues to increase, both from the local community and tourists. To utilize this potential, the management of Sulaiman Air Force Base can collaborate with golf course developers or companies in the sports sector, which can transform the golf course into an attractive commercial and recreational destination. The Utilization Cooperation Scheme (KSP) is an ideal solution, where the private sector can invest in the management and development of the golf course infrastructure, while the Indonesian Air Force retains control over the asset. Through the KSP, this golf course can generate steady income, either through rent or profit sharing, and become a magnet for tourists and the local community. With good management, this golf course will not only function as a recreational facility, but also as

a strategic asset that contributes to increasing Non-Tax State Revenue (PNBP) and economic and infrastructure development in the surrounding area.

B. Asset Utilization Optimization Strategy

Various strategies can be implemented to optimize the utilization of land assets at Sulaiman Air Force Base, considering the huge potential that has not yet been fully exploited. One of the most important strategies is to conduct a comprehensive and detailed asset inventory, which includes physical data, legal status, and economic potential of each land owned. This step will provide a clearer understanding of which assets can be utilized immediately and what is the best strategy to optimize existing land. In addition, resolving legal issues related to unclear land status must be a priority, because without legal clarity, the land cannot be utilized productively. Cooperation with the private sector through schemes such as Utilization Cooperation (KSP) and Build Operate Transfer (BGS) is also a strategic solution, where the private sector can play a role in developing infrastructure or commercial facilities without reducing government control over the assets. By implementing this strategy, Sulaiman Air Force Base can optimize its land assets to increase Non-Tax State Revenue (PNBP), while contributing to sustainable local economic and infrastructure development. Some recommended strategies are as follows:

1. Detailed Asset Inventory and Verification

A very important initial step in optimizing asset utilization at Sulaiman Air Force Base is to conduct a detailed inventory of all land assets owned. According to Siregar (2004), a good inventory must include information on the physical condition of the land, legal status, and economic potential of each asset. With accurate data, managers will get a clearer picture of the assets that are ready to be utilized, as well as the best way to realize that potential. This comprehensive inventory not only helps in understanding the land that has or has not been used, but also provides a strong basis for long-term planning. A detailed inventory will help identify legal or physical issues that may hinder asset utilization, while providing opportunities for managers to design more productive and sustainable utilization strategies, either through cooperation with the private sector or direct use to support TNI AU operational activities. With this step, the potential of the existing land can be optimized, supporting Non-Tax State Revenue (PNBP), and making a real contribution to local development.

2. Legal Problem Solving

Settlement of the legal status of unclear lands is a priority step in optimizing the utilization of assets at Sulaiman Air Force Base. One example is the land in Neglasari, Banjaran, which is currently in the process of resolving its legal status. Clarity of legal status is very important, because as expressed by Barata (2011), clear legal status is the main requirement before an asset can be utilized productively. Without clarity, the land is not only at risk of being caught up in legal disputes, but also losing the opportunity to

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be utilized optimally. Resolving this legal issue will open the door for managers to collaborate with the private sector, such as through the Cooperation Utilization (KSP) or Build Operate Transfer (BGS) scheme, which allows third parties to invest in the management of the land. With a clear legal status, this land can be immediately utilized for projects that support Non-Tax State Revenue (PNBP) and contribute to infrastructure development and the local economy, while providing certainty for partners who want to collaborate in utilizing the potential of the land.

3. Cooperation with Third Parties

Cooperation with third parties through schemes such as Build Operate Transfer (BGS) or Cooperation Utilization (KSP) is an effective solution to utilize state land without losing control over ownership of the land. Through this scheme, the government can obtain infrastructure or facilities built by the private sector, while the private sector benefits commercially from the use of state assets, thus creating a win-win situation. According to Notoadmojo (2010), cooperation with the private sector can increase efficiency in managing state assets, while creating significant added value. With this cooperation, land that was previously not optimally utilized can be transformed into a source of income and strategic facilities without burdening the state budget. The government retains control over the land, but the private sector has the opportunity to manage and gain commercial benefits from the infrastructure they build. Ultimately, this scheme not only provides financial benefits to the government through Non-Tax State Revenue (PNBP), but also encourages faster and more efficient economic and infrastructure development, as well as providing a positive impact on the surrounding community.

4. Monitoring and Supervision of Asset Utilization

Once cooperation with a third party is established, it is very important for asset managers to routinely monitor and supervise the utilization of these assets. Good supervision will ensure that assets are used in accordance with the strategic plan that has been prepared and provide a real contribution to increasing Non-Tax State Revenue (PNBP). This is important because without adequate supervision, there is a risk of deviation in the implementation of cooperation, which can reduce the effectiveness of asset utilization. Terry (2009) emphasized that structured and ongoing supervision is very important to prevent violations or deviations, and to ensure that all parties involved comply with the agreements that have been made. Through good supervision, cooperation with the private sector will run smoothly, so as not only to ensure that state assets are managed productively, but also that the results of the cooperation are in accordance with expectations and have a positive impact on economic development. Asset managers must ensure that every step and use of land is transparent and in accordance with the initial objectives of the cooperation, so that the benefits can be felt optimally by all parties involved.

Conclusion

Based on the research findings above, the following conclusions can be drawn:

- a. Utilization of land assets at Sulaiman Air Force Base has great potential to increase PNBP, with 99.15% of the land still unutilized.
- b. The main obstacles faced are the lack of detailed data, unclear legal status, and fluctuations in asset utilization.
- c. The right strategies, such as detailed inventory, resolving legal issues, and collaborating with the private sector through BGS or KSP, can optimize land use.
- d. Better asset management will have an impact on increasing PNBP, local economic development, and infrastructure development.
- e. Every step in management must be carried out transparently and in accordance with regulations so that state assets can be utilized optimally.

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