The Effectiveness Of The State Asset Management And Accounting Information System (Simak-Bmn) Implementation At The Tigaraksa Religious Court

Siti Ratna Sari Dewi[1], Desi Pratiwi[2]
[1,2] Faculty of Economics and Business, Universitas Pamulang

Abstract: This study aims to evaluate the effectiveness of the State Asset Management and Accounting Information System (SIMAK-BMN) at the Tigaraksa Religious Court. Using a qualitative descriptive approach, data were collected through interviews, observations, and documentation. The focus of the study includes user satisfaction, system quality, information quality, internal control, and auditor opinion. Findings reveal that SIMAK-BMN is effective in supporting asset management processes and generating reliable financial information. Users reported satisfaction in terms of system usability and functionality, although they highlighted a lack of formal training. The system ensures information security and has contributed to the institution's ability to obtain unqualified audit opinions. However, technical issues during system updates were identified as a concern that may affect reporting timeliness and administrative order. The study recommends periodic evaluations and improved system readiness during updates to enhance operational efficiency. These findings offer insights for public institutions in managing state assets through digital systems.

Keywords: SIMAK-BMN, User Satisfaction, System Effectiveness, Internal Control, State Asset Management.

INTRODUCTION

Indonesia's position as one of Southeast Asia's largest economies has attracted significant global attention. This growing prominence is underpinned by structural economic reforms, including consistent government support for diversification away from commodity-based exports, strategic infrastructure development, and the expansion of the manufacturing sector (Mardiasmo, 2002). These efforts have shaped Indonesia into a resilient and adaptive economy, supported by prudent fiscal policies and relatively low public debt levels.

Effective fiscal management requires not only oversight of financial flows but also robust control over non-financial assets owned by the state. According to Burhanudin (2009), state assets comprise all government-controlled resources with economic value measurable in monetary terms, including both tangible and intangible, movable and immovable properties. These assets, commonly referred to as Barang Milik Negara (BMN), are vital components of national wealth that must be managed with transparency, accountability, and strict adherence to existing legal frameworks.

Government Regulation No. 6 of 2006, later revised by Government Regulation No. 27 of 2014, formally defines BMN as all assets acquired through the state budget (APBN) or other legitimate means such as donations, grants, and court decisions (Peraturan Pemerintah No. 6 Tahun 2006). The central authority for BMN management is vested in the Ministry of Finance as the General State Treasurer, while ministries, non-ministerial institutions, and public agencies act as asset users (Hall, 2010). Operational responsibilities are further delegated to appointed officials at the work unit level.

To enhance control and accountability over these assets, the Indonesian government enacted Law No. 17 of 2003 on State Finance, Law No. 1 of 2004 on State Treasury, and Law No. 15 of 2004 on State

Financial Audit (Hasrudin, 2014). These regulatory instruments laid the foundation for comprehensive reforms in asset management. Supporting this framework, the State Property Management Center (PBMN) was established under the Ministry of Public Works based on Decree No. 29/PRT/M/2007 to oversee asset transfer, planning, and utilization (Hindriani et al., 2012).

In alignment with modern governance and digital transformation, the Ministry of Finance introduced the Sistem Informasi Manajemen Akuntansi Barang Milik Negara (SIMAK-BMN), a computerized system that supports accurate and systematic asset administration. This system enables detailed recording of asset procurement, depreciation, mutation, inventory, and disposal, which are essential for the preparation of reliable financial reports (Efendi, 2013; Febriana, 2016). The integration of SIMAK-BMN within the broader Institutional Accounting System (SAI) plays a pivotal role in achieving financial statement attributes such as relevance, reliability, comparability, and understandability (Susanto, 2014).

As emphasized by Nasrudin (2015), SIMAK-BMN contributes significantly to improving the quality of government financial reporting and supporting institutional accountability. However, the effectiveness of this system depends not only on the technological infrastructure but also on the human resources and institutional readiness of its users. Studies have identified implementation challenges such as data inaccuracy, limited operator training, and system underutilization across various government institutions (Amaliah, Husain, & Selviyanti, 2019; Fithiyah, 2018; Samboga, Sasmito, & Firdausi, 2023).

Given this context, the Tigaraksa Religious Court, as a vertical institution under the judiciary and a user of SIMAK-BMN, represents an important case for evaluating the system's operational effectiveness. Funded through the national budget and tasked with managing state-owned assets, the court's experience in utilizing SIMAK-BMN provides valuable insights into the broader application of asset information systems in Indonesia. Assessing the system's functionality within this institution is essential to understand its role in enhancing transparency, accountability, and good governance in public asset management.

RESEARCH METHOD

This study employed a qualitative descriptive research design to examine the effectiveness of the State Asset Management and Accounting Information System (SIMAK-BMN) at the Tigaraksa Religious Court. The qualitative approach was chosen to provide a detailed, contextualized understanding of how the system operates in practice, particularly from the perspective of end-users and organizational procedures (Creswell, 2014).

Data were collected through three primary techniques: interviews, observation, and documentation. In-depth interviews were conducted with key informants directly involved in the asset management process, including SIMAK-BMN operators and administrative staff. These interviews aimed to gather insights into user experiences, system challenges, and operational procedures within the institution. Observations were carried out to understand the real-time usage of the SIMAK-BMN system, including how data entry, reconciliation, and reporting are executed. The researcher observed routine workflows, system interactions, and coordination among departments to assess how effectively the system integrates into the daily operations of the religious court.

In addition, documentation analysis was conducted by reviewing internal reports, system-generated outputs, standard operating procedures (SOPs), and audit results related to SIMAK-BMN usage. This helped to triangulate findings from interviews and observations, ensuring the reliability and credibility of the research results (Moleong, 2005).

The research site was the Tigaraksa Religious Court, located in Tangerang Regency, Banten Province. The institution was selected due to its active use of SIMAK-BMN and its consistent interaction with the Ministry of Finance regarding asset reporting. As a public agency operating under the national budget, the court's asset management practices reflect broader governmental policies. The focus of the study included several indicators of effectiveness: user satisfaction, system quality, information quality, internal control mechanisms, and the opinion of external auditors. These indicators were derived from prior studies on public sector information systems and accountability (Susanto, 2014; Hall, 2010).

Data analysis was carried out using an interactive model comprising data condensation, data display, and conclusion drawing as proposed by Miles and Huberman (1994). Patterns were identified across data

sources to draw meaningful conclusions about the effectiveness and limitations of the SIMAK-BMN system within the organizational context. To ensure research validity, triangulation was applied across the three data collection methods. Member checks were also conducted, wherein interviewees reviewed the interpretations of their responses to confirm accuracy and avoid misrepresentation. Ethical considerations were observed throughout the research process, including confidentiality and informed consent.

RESULT AND DISCUSSION
To provide a clearer understanding of the asset management procedures implemented at the Tigaraksa Religious Court, the following table illustrates the step-by-step workflow. It outlines the key activities, responsible personnel, tools or applications used, time standards, and expected outputs. This structured process reflects the operational flow involved in managing state-owned assets using the SIMAK-BMN application.

Table 1. Asset Management Workflow

No	Activity	Executor	Standard Tools / Apps	Time	Output
1	Match items with SIMAK-BMN application	Staff of General & Finance Division	SIMAK-BMN Application	1 day	SIMAK-BMN Application
2	Enter SP2D related to procurement of state-owned goods (BMN)	Staff of General & Finance Division	SIMAK-BMN and SP2D Application	1 hour	SIMAK-BMN Application
3	Conduct monthly internal reconciliation and biannual external reconciliation with KPKNL	Head of General & Finance Subdivision	SIMAK-BMN Application, internal & external reconciliation	1 hour	Internal & External Reconciliation
4	Prepare CALK-BMN and generate BMN Report from SIMAK-BMN and inventory	Head of General & Finance Subdivision	SIMAK-BMN Application	2 days	Draft BMN Report
5	Combine all documents into BMN Report	Head of General & Finance Subdivision	Draft BMN Report	1 hour	BMN Report
6	Verify the report: if revisions are needed, return; if correct, add initials and signature	Secretary	BMN Report	1 hour	BMN Report
7	Add initials and signature to BMN Report and return it to general and finance staff	Secretary	BMN Report	15 minutes	BMN Report

No	Activity	Executor	Standard Tools / Apps	Time	Output
8	Bind the approved BMN Report and submit it to relevant authorities	Staff of General & Finance Division	BMN Report	1 hour	BMN Report
9	Archive the BMN Report properly	Staff of General & Finance Division	BMN Report	10 minutes	Archive

Source: Tigaraksa Religious Court

The asset management process at the Tigaraksa Religious Court is implemented through a structured and sequential workflow to ensure accountability, data accuracy, and compliance with state asset regulations. The process begins with the matching of physical items with the SIMAK-BMN application, conducted by the Staff of General and Finance Division. This initial verification ensures that all assets are properly registered in the system, and this step typically requires one working day.

Once the verification is completed, the next step involves entering SP2D data related to the procurement of state-owned goods (BMN). This is also handled by the same division using both the SIMAK-BMN and SP2D applications, and usually takes about one hour to complete. This integration ensures that all financial and asset transactions are properly recorded and traceable.

The third stage is the monthly internal reconciliation and biannual external reconciliation with the KPKNL (State Property and Auction Service Office), conducted by the Head of General and Finance Subdivision. This step is crucial for maintaining the integrity of asset records and aligning internal data with external audits. It is performed using the SIMAK-BMN application and reconciliation procedures, and typically requires one hour per session. Subsequently, the Head of General and Finance Subdivision prepares the CALK-BMN (Notes to the Financial Statements) and generates the draft BMN report using data from the SIMAK-BMN application and the inventory system. This preparation process takes approximately two working days and results in a preliminary draft of the asset report.

After the draft report is generated, it is then compiled with all relevant documents into a complete BMN report by the same subdivision. This task is essential for ensuring that supporting documentation is consistent and comprehensive before the report is reviewed.

The Secretary is responsible for the verification process. If any discrepancies or missing information are found, the report is returned for revision. If the report is accurate and complete, the secretary adds initials and signatures as a form of approval. The verification and approval process takes approximately one hour. Once verified, the secretary returns the approved report to the general and finance staff after adding the required initials and signature, a step that takes about fifteen minutes. Then, the staff performs the binding of the final BMN report and submits it to the relevant authorities, completing the documentation process within one hour. Finally, the BMN report is archived properly by the same division for future reference and audit purposes. This final archiving process takes approximately ten minutes and ensures that all records are stored securely and systematically.

The asset management process at the Tigaraksa Religious Court begins with the operator verifying physical assets using the SIMAK-BMN application. This is followed by the input of SP2D data related to the procurement of state-owned assets by the general and finance division. After review, the Head of General and Finance Subdivision performs monthly internal reconciliation and semiannual external reconciliation with the Serang KPKNL. Next, CALK-BMN is prepared, and BMN reports are generated through the SIMAK-BMN application. These are compiled and verified for accuracy. If corrections are needed, the documents are returned for revision; otherwise, they are signed and approved. The finalized reports are then bound, submitted to the relevant parties, and archived appropriately.

Field findings indicate that the SIMAK-BMN application facilitates the operator's work, despite the absence of formal training. Users reported that the system is relatively easy to use and beneficial for asset protection. Information security is maintained through login credentials known only to authorized operators, ensuring controlled system access.

CONCLUSION

Based on the research conducted at the Tigaraksa Religious Court, it can be concluded that the implementation of the SIMAK-BMN application has proven to be effective in supporting the management of state-owned assets. The system facilitates the process of recording, monitoring, and reporting assets in a structured and accountable manner. Despite the absence of formal training for operators, users were able to operate the application independently and did not encounter significant technical issues. This demonstrates the system's practical usability and adaptability within a government institution.

Furthermore, the information generated through the application is considered secure and reliable. Access to the system is restricted to authorized users, minimizing the potential for misuse or fraud. The systematic workflow, including internal and external reconciliations, enhances the credibility of asset data and ensures compliance with regulations. The SIMAK-BMN system also contributes to the institution's ability to prepare financial reports in accordance with audit standards, as reflected in the positive assessments received from external auditors. However, technical challenges during system updates highlight the need for readiness and support mechanisms. Therefore, continuous evaluation and system enhancement are recommended to improve accuracy, prevent delays, and strengthen the integrity of state asset management within public sector institutions.

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