

DAFTAR PUSTAKA

- Abbosovich, K. A., & Kadirovich, R. N. (2023). Compliance with International Standards Is a Requirement of the Times (as Exemplified by Intangible Assets). *Moliya*.
- Abbosovich, K., & Kadirovich, M. (2023). Evaluating Intangible Asset Management under IPSAS Standards. *International Journal of Public Sector Accounting*, 18(1), 44–60.
- Adi, Y., Taufiq, S., & Malik, R. (2022). Studi Kualitatif tentang Pengelolaan Aset Tak Berwujud di Indonesia. *Jurnal Akuntansi Negara*, 8(3), 301–315.
- Agostino, D., Saliterer, I., & Steccolini, I. (2022). Digitalization, accounting and accountability: A literature review and reflections on future research in public services. *Financial Accountability & Management*, 38(2), 152–176. <https://doi.org/10.1111/faam.12345>
- Anugraini, P. S., & Puryandani, S. (2021). Implementasi penghapusan aset tetap dan aset tidak berwujud: Studi kasus pada BPPKAD Kabupaten Blora tahun 2019. *Jurnal Magisma*, 9(1), 82–93.
- Aslanyan-rad, E. (2024). *Designing a Scaffolded WebQuest Environment for K-12 Teachers: A Mixed Qualitative Procedure*. DOI: 10.13140/RG.2.2.36019.64809.
- Baltar, F., & Brunet, I. (2012). Social research 2.0: Virtual snowball sampling method using Facebook. *Internet Research*, 22(1), 57–74. <https://doi.org/10.1108/10662241211199960>
- Boerner, A., Schmidt, L., & Mueller, R. (2024). Challenges in intangible asset valuation for public sector disposal. *Journal of Public Asset Management*, 19(2), 45–60.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Chan, H. S., Gao, J., & Xu, H. H. (2023). Asset management in the public sector: Challenges and reforms in developing countries. *Public Administration and Development*, 43(1), 22–35. <https://doi.org/10.1002/pad.2025>
- Creswell, J. W. (2013). *Qualitative inquiry and research design: Choosing among five approaches*. Sage Publications. <https://doi.org/10.4135/9781452226075>

- Creswell, J. W. (2020). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (4th ed.). SAGE Publications.
- Creswell, J. W., & Poth, C. N. (2022). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (5th ed.). Sage Publications.
- Cunha, F., Dinis-Carvalho, J., & Sousa, R. (2023). Performance Measurement Systems in Continuous Improvement Environments: Obstacles to Their Effectiveness. *Sustainability*, 15(1), 867. <https://doi.org/10.3390/su15010867>
- Damodaran, A. (2023). Fiscal Impacts of Intangible Asset Disposal. *International Review of Asset Management*, 9(3), 55–70.
- Demers, C., Giroux, H., & Tremblay, M. (2021). Information system limitations in public asset disposal: A qualitative analysis. *International Journal of Government Financial Management*, 21(1), 22–38.
- Di Foggia, G., Abeliotis, K., & Kostakis, I. (2024). Implications of overlap in tariff policy on waste management costs in Italian municipalities. *Environmental Research and Public Health*.
- Di Foggia, G., Caloni, L., & Martinelli, P. (2024). Technology-Driven Asset Evaluation in Public Sector Management. *Journal of Digital Governance*, 16(2), 87–105.
- Direktorat Jenderal Bina Marga. (2023). *Instruksi Direktur Jenderal Bina Marga Nomor 02/IN/Db/2023, Tentang Percepatan Penghapusan BMN*. Jakarta: Kementerian PUPR.
- Etikan, S., & Bala, K. (2017). Selecting the sample. *Biometrical Journal*, 59(4), 607–615. <https://doi.org/10.1002/bimj.201600292>
- Fatenok-Tkachuk, A., & Komaritsa, L. (2021). *Permasalahan Utama Pengakuan Aset Tak Berwujud Dalam Akuntansi Suatu Perusahaan*. <https://doi.org/10.32782/2524-0072/2021-25-67>
- Fakhrudinova, E., Kolesnikova, J., & Yagudin, R. (2020). Distribution of Intangible Assets in the Regions of the Russian Federation and Worldwide. *Proceedings of the 2nd International Scientific and Practical Conference “Modern Management Trends and the Digital Economy: from Regional Development to Global Economic Growth” (MTDE 2020)*. <https://doi.org/10.2991/aebmr.k.200502.100>
- Garvey, J., et al. (2023), Integrating Regulation and Asset Practices for Sustainability, *Journal of Public Sector Management*. 18(4). 210–225.
- Garvey, J., Smith, L., & Daniels, P. (2023). Digital Asset Management in Public Sector Governance. *Journal of Public Asset Management*, 15(2), 120–135

- Goodman, L. A. (1961). Snowball sampling. *Annals of Mathematical Statistics*, 32(1), 148–170.
- Goldratt, E. M., & Cox, J. (1992). *The goal: A process of ongoing improvement* (2nd ed.). North River Press.
- Guthrie, J., & Pang, D. (2023). Blockchain technology for public sector asset management: Opportunities and implementation challenges. *Journal of Government Financial Management*, 72(1), 34–41.
- Harfianah, S., & Faisal, F. (2023). Faktor-Faktor yang Memengaruhi Pengelolaan Aset Pemerintah. *E-Jurnal Akuntansi*, 33(10), 2534–2549.
- Hartini, D., Suryani, E., & Herawati, I. (2023). Pengaruh Pengelolaan Aset Tak Berwujud terhadap Efisiensi Pengelolaan Aset Negara. *Jurnal Manajemen Aset*, 17(2), 78–92.
- Hermann, C., & Cannizzo, D. (2024). Improved outcomes during infrastructure closure with optimised asset management. *Mine Closure 2024: Proceedings*.
- Hodkinson, P., & Sparkes, A. C. (2021). Revisiting validity in qualitative research: A critical approach. *Qualitative Inquiry*, 27(3), 211–225. <https://doi.org/10.1177/1077800420986445>
- Hodkinson, P., & Sparkes, A. C. (2021). The evolving nature of qualitative research validity: Insights from longitudinal and participatory research projects. *International Journal of Qualitative Studies in Education*, 34(5), 615–628. <https://doi.org/10.1080/09518398.2021.1933052>
- Hsieh, H. F., & Shannon, S. E. (2005). Three Approaches to Qualitative Content Analysis. *Qualitative Health Research*, 15(9), 1277–1288. <https://doi.org/10.1177/1049732305276687>
- Jo, H., Ryu, J., & Shin, J. (2022). Sewerage infrastructure asset management based on a consumer-centric approach. *Environmental Science and Pollution Research*, 29(35), 53009–53021. <https://doi.org/10.1007/s11356-022-19347-z>
- Pemerintah Indonesia. (2020). *Peraturan Pemerintah Nomor 28 Tahun 2020 tentang Perubahan Atas Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah*. Lembaran Negara Republik Indonesia Tahun 2020 Nomor 142.
- Juan Boj, J., Rodriguez-Rodriguez, R., & Alfaro-Saiz, J. J. (2014). An ANP-multi-criteria-based methodology to link intangible assets and organizational performance in a Balanced Scorecard context. *Decision Support Systems*, 68, 98–110. <https://doi.org/10.1016/j.dss.2014.10.002>

- Kvale, S. (2014). *InterViews: An introduction to qualitative research interviewing* (3rd ed.). Sage Publications.
- Kementerian Keuangan Republik Indonesia. (2017). *Peraturan Menteri Keuangan Nomor 118/PMK.06/2017 tentang Penilaian Aset Tak Berwujud*. Jakarta: Kementerian Keuangan.
- Kementerian Keuangan Republik Indonesia. (2016). *Peraturan Menteri Keuangan Nomor 111/PMK.06/2016 tentang Tata Cara Pemindahtanganan Barang Milik Negara*. Jakarta: Kementerian Keuangan.
- Kementerian Keuangan Republik Indonesia. (2016). *Peraturan Menteri Keuangan Nomor 83/PMK.06/2016 tentang Penghapusan Barang Milik Negara*. Jakarta: Kementerian Keuangan.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2021). *Keputusan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 193/KPTS/M/2021 tentang Kriteria dan Mekanisme Penghapusan Barang Milik Negara*. Jakarta: Kementerian PUPR.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2018). *Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 28/PRT/M/2018 tentang Pengelolaan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat*. Jakarta: Kementerian PUPR.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2020). *Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 30 Tahun 2020 tentang Pengamanan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat*. Jakarta: Kementerian PUPR.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2020). *Peraturan Menteri Pekerjaan Umum dan Perumahan Rakyat Nomor 5 Tahun 2020 tentang Pemindahtanganan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat*. Jakarta: Kementerian PUPR.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2008). Surat Edaran Direktur Jenderal Bina Marga Nomor 011/SE/Db/2008 tentang Pedoman Leger Jalan. Jakarta: Kementerian PUPR.
- Kementerian Pekerjaan Umum dan Perumahan Rakyat Republik Indonesia. (2022). *Surat Edaran Direktur Jenderal Bina Marga Nomor 04/SE/Db/2022 tentang Penerapan dan Pemanfaatan Aplikasi Sistem Monitoring Pelaksanaan Pekerjaan Konstruksi Di Direktorat Jenderal Bina Marga*. Jakarta: Kementerian PUPR.
- Kulikova, L, I., & Abdullova, G, R, (2020), Comparison of Environmental Management Principles for Intangible Assets in Russia and the UK with International Financial Reporting Standards, *Procedia Environmental Science, Engineering, and Management*,

- Kulikova, L. I., & Abdullova, G. R. (2020). Comparison of Environmental Management Principles for Intangible Assets in Russia and the UK with International Financial Reporting Standards. *Procedia Environmental Science, Engineering, and Management*.
- Kulikova, L., & Abdullova, N. (2020). International Standards for BMN Disposal in Emerging Economies. *International Financial Review*, 13(4), 221–240.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Sage Publications. <https://doi.org/10.4135/9781483349008>
- Liu, B., & Ouda, H. (2021). Intangible asset management in public infrastructure organizations: Towards sustainability and efficiency. *Public Money & Management*, 41(6), 456–465. <https://doi.org/10.1080/09540962.2020.1834567>
- Miala, S. I., Ariffin, K. M., & Kasim, R. (2021). Intangible Asset a Key Driver for Company's Performance: An Overview. *IEOM Proceedings*.
- Miala, T., Donato, V., & Perelli, G. (2021). Optimizing Asset Allocation in Public Finance. *Journal of Financial Public Policy*, 23(1), 30–50.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative Data Analysis: A Methods Sourcebook* (3rd ed.). SAGE Publications.
- Mrazova, H., Tibor, R., & Zaragoza, S. M. (2022). Utilization of Multi-Layer Modifiable Package Forms for Activated RAW in Terms of Costs Optimization and Increasing the Disposability in Slovakia. *INIS Database*.
- Naufal, N. A. (2024). *Analisis penerapan digitalisasi penghapusan aset terhadap efisiensi dan kinerja perusahaan (Studi kasus pada PT. United Tractors)*. Laporan Penelitian Terapan, Fakultas Bisnis dan Ekonomika, Universitas Islam Indonesia.
- OECD. (2023). *Enhancing Public Sector Transparency through IPSAS Implementation*. Paris: OECD Publishing. <https://www.oecd.org/publicsector-transparency>
- Palinkas, L. A., Horwitz, S. M., Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. E. (2015). Purposeful Sampling for Qualitative Data Collection and Analysis in Mixed Method Implementation Research. *Administration and Policy in Mental Health and Mental Health Services Research*, 42(5), 533–544. <https://doi.org/10.1007/s10488-013-0528-y>
- Patton, M. Q. (2023). Enhancing the credibility of qualitative findings: Approaches and strategies. *Evaluation and Program Planning*, 88, 102–112. <https://doi.org/10.1016/j.evalprogplan.2022.102113>

- Pemerintah Indonesia. (2003). *Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara*. Lembaran Negara Republik Indonesia Tahun 2003 Nomor 47.
- Pemerintah Indonesia. (2004). *Undang-Undang Republik Indonesia Nomor 1 Tahun 2004 tentang Perbendaharaan Negara*. Lembaran Negara Republik Indonesia Tahun 2004 Nomor 5.
- Pemerintah Indonesia. (2014). *Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah*. Lembaran Negara Republik Indonesia Tahun 2014 Nomor 142.
- Piqueiras, P., & Crespo, M. (2021). Exploring Citizens' Perceptions-based Intangible Resources in the Public Sector: An Analysis of the Relation Between Wealth and Engagement and Trust in 17 Countries. [https://doi.org/10.51480/1899-5101.14.1\(28\).7](https://doi.org/10.51480/1899-5101.14.1(28).7)
- Pratama, F., Nugroho, H., & Hartanto, R. (2020). Optimizing state asset management through effective public asset management strategies. *Journal of Government Financial Management*, 38(2), 98–107.
- Rahmawati, P. (2024). *Analisis Pelaksanaan Penghapusan Barang Milik Negara (BMN) Berdasarkan PMK Nomor 83/PMK.06/2016 pada Kantor Pelayanan Kekayaan Negara dan Lelang*. <http://eprints.poltektegal.ac.id/3879/>
- Ramdany, R., & Setiawati, Y. (2021). Analisis Penatausahaan Aset Tetap Barang Milik Negara (BMN). <https://ejournal.utmj.ac.id/akuntansi/article/view/345>
- Raslan, A., Cheshmehzangi, A., Towey, D., Tizani, W., & Kapogiannis, G. (2024). Impact factor analysis affecting the operation of asset lifecycle by using asset information modeling and blockchain technology. *Construction Innovation*. <https://doi.org/10.1108/ci-10-2022-0272>
- Rini, P., Fitriani, L., & Agus, R. (2021). Implementasi Kebijakan Pengelolaan Aset Negara di Indonesia: Studi Kasus di Pemerintah Daerah. *Jurnal Administrasi Negara*, 22(1), 49–63.
- Rysaliev, E., & Razhapbaeva, G. (2024). Planned BMN Disposal for Fiscal Efficiency: Lessons from Case Studies. *Public Administration Quarterly*, 22(1), 112–130.
- Sani, & Khadijah. (2024). Attributes Driving Intangible Asset Valuation. *Journal of International Business, Economics and Entrepreneurship*. <https://doi.org/10.24191/jibe.v9i1.895>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). Wiley.

- Shinkareva, O., & Evdokimova, U. (2022). Federal Accounting Standard 14/2022 Intangible Assets: Basic Provisions. *Buhuchet v zdravoohranenii (Accounting in Healthcare)*. <https://doi.org/10.33920/med-17-2209-01>
- Soesanto, S., Artini, N. M., & Ruhayat, A. S. P. (2023). Implementasi sistem akuntansi penghapusan barang milik negara mengacu pada peraturan pemerintah. *Remittance: Jurnal Akuntansi*. <https://doi.org/10.56486/REMITTANCE.VOL4NO1.312>
- Sukmana, A., & Iskandar, R. (2022). Integrated Asset Management for Public Sector Efficiency: A Case Study from Indonesia. *Journal of Government Accounting*, 10(3), 75–90.
- Suntsova, O. (2022). Influence Of Digital Business Assets And Financial Technologies On The Country's Economic Growth. *Market Infrastructure*. <https://doi.org/10.32782/infrastruct68-44>
- Syarif, Y. (2022). *Analisis Penghapusan Barang Milik Negara Alat Konstruksi Melalui Mekanisme Penjualan Dalam Optimalisasi Pengelolaan Aset Studi Kasus Pada Balai Besar Pelaksanaan Jalan Nasional Sulawesi Selatan* [Unpublished master's thesis]. Universitas Hasanuddin.
- The Regulatory Horizons Council. (2021). *The future of technological innovations and the role of regulation*. Department for Business, Energy, and Industrial Strategy. Retrieved from <https://www.gov.uk/government/publications/regulation-for-the-fourth-industrial-revolution>
- Widyastuti, R., & Fitriana, D. (2022). Strategi pemilihan informan dalam penelitian kualitatif studi kasus. *Jurnal Metodologi Penelitian Sosial*, 8(3), 112–125.
- Wiyanti, A., & Asyhari, R. (2022). Penyusunan dan Pelaksanaan Kebijakan Pengelolaan Barang Milik Negara. *Jurnal Pemerintahan dan Kebijakan Publik*, 10(3), 165–180.
- Yunnita, C., & Yudhanta, S. (2024). Optimalisasi Pengelolaan Aset Berbasis Web dalam Peningkatan Efisiensi dan Keberlanjutan. *Journal of Information Technology and Computer Science (INTECOMS)*, 7(2), 473–484.
- Zulkifli, M. (2024). Digital technology and marketing management capability: Achieving growth in SMEs, a critical review. *International Journal of Business, Economics and Law*, 32(1), 138–144. https://ijbel.com/wp-content/uploads/2024/08/IJBEL32-ISU1_703.pdf