

Optimization of Regional Asset Management at the Provincial Financial Agency of Gorontalo

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Abstract

This study aims to analyze the optimization of regional asset management (Barang Milik Daerah or BMD) at the Financial Agency of Gorontalo Province within the framework of the New Public Management (NPM) approach developed by Osborne & Gaebler. The analysis focuses on six key dimensions: customer satisfaction, operational efficiency, innovation and change, accountability and transparency, human resource performance, and public participation. This research employs a qualitative approach with data collection techniques including observation, in-depth interviews, and document analysis. Data were analyzed using the interactive model by Miles and Huberman, which consists of data reduction, data display, and conclusion drawing. The findings reveal that BMD management at the Financial Agency of Gorontalo Province still faces various challenges across the six dimensions, including low customer satisfaction, operational inefficiency, limited innovation, weak accountability, insufficient human resource competence, and minimal public participation. These findings reflect the suboptimal implementation of NPM principles, which demand efficiency, transparency, and performance-based results in public asset governance. This study offers strategic recommendations to strengthen BMD management systems at the Financial Agency of Gorontalo Province through digital, participatory, and result-oriented approaches within the Regional Secretariat.

Keywords: Regional Public Assets (BMD); New Public Management (NPM).

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I. INTRODUCTION

Public administration is a discipline that places the management of government affairs and public services at the core of efforts to realize an effective, efficient, and accountable state. In the modern era, public administration is no longer understood merely as rigid administrative governance but has evolved into a strategic practice for managing public resources to achieve result-oriented development goals. Along with the advancement of time, public administration has transformed into a dynamic platform that integrates various managerial approaches, digital innovation, and public participation to create responsive governance with added value for the public.

One of the conceptual approaches of Osborne & Gaebler that has significantly contributed to the transformation of public administration is New Public Management (NPM). This approach emerged as a response to the weaknesses of traditional bureaucracy, which tended to be hierarchical, slow, and lacking in accountability. NPM offers a new paradigm that emphasizes efficiency, effectiveness, decentralization of authority, and result orientation [1]. Within this framework, public management is no longer focused solely on administrative procedures but is directed toward performance achievement through strategy-based management, measurable performance evaluation, and service innovation.

One key area that has become the focus of NPM implementation is the management of Regional Public Assets (Barang Milik Daerah or BMD). BMD, as public assets, holds strategic value not only financially but also as a key enabler in the execution of regional governmental functions. BMD management encompasses the full asset lifecycle, from needs planning, procurement, utilization, maintenance, to disposal. National regulations such as Government Regulation No. 27 of 2014 jo. No. 28 of 2020 provide a fairly comprehensive normative guideline, yet implementation challenges remain a classic issue in many regions, including aspects of coordination, transparency, and the use of information technology.

Within the NPM framework, optimizing BMD management should be directed at operational efficiency, management accountability, service innovation, and increased user satisfaction and participation. Previous studies show that the application of technology-based information systems such as the E-BMD application (Minister of Home Affairs Regulation No. 47 of 2021) can improve asset management effectiveness. Nevertheless, real challenges persist, such as weak system integration, poor data quality, limited human resource competencies, and minimal community involvement in asset oversight [2,3,4,5].

This study is focused on optimizing BMD management at the Financial Agency of Gorontalo Province, which serves as a strategic unit in regional financial management. Based on preliminary studies and document analysis, various problems have been identified in relation to NPM dimensions, such as delayed asset disposal services, inefficient inventory processes, low innovation in system digitalization, weak asset reporting accountability, human resource capacity disparities, and low public participation. These issues indicate a gap between BMD management practices in the field and NPM-based governance principles.

By adopting the NPM analytical framework, this research aims to systematically diagnose institutional, technical, and resource-related factors that influence BMD management optimization. The research focuses on examining six main NPM dimensions: customer satisfaction, operational efficiency, innovation and change, accountability and transparency, human resource performance, and community participation. Through this approach, the study is expected not only to provide a comprehensive problem mapping but also to offer strategic recommendations that can be contextually implemented in public asset management systems at the regional level.

Thus, the title “Optimization of Regional Public Asset (BMD) Management at the Financial Agency of Gorontalo Province” represents not only administrative urgency but also contributes theoretically and practically to the development of an asset governance model based on modern public management principles. The findings of this research are expected to serve as both a scientific reference and a policy guide for decision-makers in designing more effective, efficient, and adaptive BMD management systems aligned with the current dynamics of public sector governance.

II. LITERATURE REVIEW

2.1. Public Administration

Public administration is a branch of science and practice that serves as a primary pillar in carrying out governmental duties and delivering public services. According to Rosenbloom [6], public administration is the application of theories, processes, and techniques from managerial, political, and legal perspectives in managing the public sector, reflecting the complexity of aligning various interests in public service delivery. This concept is reinforced by Denhardt & Denhardt [7], who emphasize participatory and collaborative values, as well as the role of public administrators as facilitators of social change.

Furthermore, Hill and Hupe [8] argue that public administration also focuses on the concrete actions of government and how those actions are implemented and improved. In a more operational context, public administration involves the structures, behaviors, and dynamics of governmental institutions in managing policies, budgets, and other public resources [9,10]. Therefore, this study positions public administration as the conceptual foundation framing regional asset governance practices.

2.2. Public Management

Public management is a technical and strategic instrument for implementing the principles of public administration. Bovaird and Löffler [11] define it as a discipline focused on planning, organizing, and controlling resources by public actors and their partners to effectively and efficiently achieve public outcomes. This approach is participatory in nature, whereby citizens are not merely service recipients but also active partners in creating public value.

As a link between policy and implementation, public management also reflects the adaptive capacity of public organizations in navigating the complexity of modern governance environments [12,13]. This is further strengthened by Osborne [14] through the concept of New Public Governance, which promotes interorganizational collaboration and the creation of service ecosystems based on results and innovation.

2.3. New Public Management (NPM)

New Public Management (NPM) is a public sector reform approach that adopts private sector management principles such as efficiency, results orientation, and accountability [15]. The core principles of NPM include decentralization, performance measurement, operational efficiency, innovation, and a focus on customer satisfaction and public participation [1]. The application of NPM has become a significant milestone in shaping a new bureaucratic culture that is more responsive to the needs of the public.

Nevertheless, this approach is not without criticism. Haque [16] and Chandler [17] highlight the risk of neglecting social and democratic values when NPM overly emphasizes efficiency alone. Therefore, in this study, NPM is understood as a dynamic framework that must be contextually adapted to not only address efficiency demands but also reinforce legitimacy and the sustainability of public services.

2.4. Management of Regional Public Assets (BMD)

The management of Regional Public Assets (*Barang Milik Daerah*, or BMD) encompasses the full asset lifecycle, including planning, procurement, utilization, maintenance, disposal, and accountability [18]. As part of public financial management, this practice must be carried out transparently, efficiently, and accountably [19,20].

Previous studies have examined BMD management as a crucial instrument to support the quality of local government financial reporting [21], to increase local revenue [3,22], and to prevent asset misuse through oversight systems and digitalization [23,24]. The role of information technology and the competence of human resources are two critical aspects of effective asset management.

Within the NPM approach, BMD management is no longer viewed merely as an administrative obligation but as a strategic asset management strategy that must provide added value to society [4,5,25]. Therefore, this study links the principles of NPM with BMD management practices to create asset governance that is innovative, efficient, and result-oriented.

III. METHODS

This study employs a qualitative descriptive approach with a case study design at the Financial Agency of Gorontalo Province to analyze the optimization of Regional Public Asset (BMD) management based on the principles of New Public Management (NPM). Data collection techniques include observation, in-depth interviews with key informants, and document studies of regulations and institutional performance reports. Data were analyzed interactively using the Miles et al. [26] model, which consists of data reduction, data display, and conclusion drawing. The validity of the data was ensured through source and technique triangulation.

IV. RESULT AND DISCUSSION

4.1. Customer Satisfaction

Research findings on the customer satisfaction dimension of Regional Asset (BMD) management services at the Financial Agency of Gorontalo Province are still considered moderate and not yet optimal. The processes of asset disposal and new goods requests often experience delays despite complete documentation, due to weak coordination among units and the absence of a systematic communication flow. Moreover, the mismatch between the received goods and the users' needs remains problematic, particularly regarding ICT assets and official vehicles that are unfit for use. The e-BMD information system has yet to provide real-time services and is not responsive to field needs. On the other hand, although user feedback channels are available, they are not yet fully structured, thus inconsistent in serving as a basis for decision-making to improve service quality.

Within the New Public Management (NPM) framework developed by Osborne & Gaebler [1], public sector transformation must be directed toward creating better, not bigger, government. This approach requires public service orientation to be result-oriented, responsive to public needs, and able to encourage healthy competition among service units. In the context of BMD management at the Financial Agency of Gorontalo Province, a focus on customer satisfaction is a key indicator of successful asset management reform. User satisfaction surveys show varying levels among Regional Apparatus Organizations (OPD), closely related to service speed, data accuracy, and information transparency. This indicates that BMD optimization efforts must be linked to strengthening customer-based services.

Sari et al. [3] found that user satisfaction with regional assets in Bulukumba remains low due to inter-agency coordination issues and limited transparency in asset information access. Despite BMD management contributing to Local Original Revenue (PAD), services to OPDs as asset users are still inefficient and unresponsive. This aligns with findings from Gorontalo, where respondents reported suboptimal administrative and asset verification services. In Gorontalo, customer satisfaction is not yet a primary indicator for evaluating asset management systems, and regular satisfaction surveys have not been conducted. Thus, Bulukumba's approach in linking asset management with public service quality can inspire improvements in user satisfaction with regional assets in Gorontalo.

4.2. Operational Efficiency

Research findings on the operational efficiency dimension of BMD management at the Financial Agency of Gorontalo Province show efforts to improve efficiency through digital system integration and needs-based planning. However, the integration between e-BMD and SIPD systems is not yet optimal, so data reconciliation still requires manual adjustment. Efficiency indicators such as procurement speed, budget realization, and reduction of idle goods have not been consistently achieved. Furthermore, delays in inventory and asset reporting persist due to manual input dependence and low digital literacy among some staff.

In the New Public Management (NPM) framework by Osborne & Gaebler [1], operational efficiency is a primary indicator of public sector reform. This efficiency is reflected in an agency's ability to reduce service costs and time without compromising quality. In BMD management, operational efficiency ensures optimal asset use with limited resources. The study found prolonged processes, especially in asset verification and data updates, which should be simplified through integrated digital systems. Such inefficiencies may burden the local budget and hinder data-driven decision-making.

The Kotamobagu study by Mokodompit et al. [4] shows a shift toward using information systems in asset management, though implementation remains partial. Technology use has slightly improved efficiency, particularly in data collection and tracking. In Gorontalo, information systems exist but are underutilized and not interconnected across departments, reducing effectiveness. Kotamobagu, despite its initial stage, demonstrates system-based efficiency practices that Gorontalo could adopt. Thus, Gorontalo may follow Kotamobagu's gradual but directed approach to building operational efficiency systems.

4.3. Innovation and Change

Research findings on the innovation and change dimension in BMD management at the Financial Agency of Gorontalo Province show significant yet incomplete progress. Technologies such as QR codes and e-BMD system integration have simplified inventory and digital asset reporting processes. Administrative procedures have also been streamlined via digital forms and automatic notifications, positively affecting service efficiency. However, system limitations—such as the absence of automated depreciation calculations and public dashboards—indicate partial technology use. Challenges like low digital literacy, server issues, and budget constraints still hinder full digital transformation.

In the NPM framework, Osborne & Gaebler [1] highlight innovation and change as tools for redesigning government to be more adaptive, efficient, and responsive. Innovation in the public sector includes not only new technologies but also flexible work processes, managerial methods, and service orientation similar to the private sector. In BMD management, innovation is vital due to chronic issues like administrative disorder, verification delays, and information opacity. The Financial Agency has implemented asset management systems such as SIMDA BMD, but application remains partial. This shows reform initiatives are present, but adoption and sustainability need strengthening.

Nofriadi [5] notes that innovation was barely present in BMD management, as manual systems remained unchanged for years. Lack of procedural updates hindered efficiency and effectiveness. Employees stuck to "business-as-usual" practices without motivation for improvement. Compared to Merangin, Gorontalo has supportive systems for digitalization and service quality initiatives, though still underdeveloped. Therefore, Gorontalo is a step ahead but needs policy updates and innovation incentives for impactful transformation.

4.4. Accountability and Transparency

Research findings on the dimensions of accountability and transparency in the management of Regional Government Assets (Barang Milik Daerah/BMD) at the Financial Agency of Gorontalo Province have been implemented through quarterly and annual reporting based on the e-BMD and SIMDA systems. However, this reporting is still limited to internal access. The accountability mechanism is supported by official documents such as minutes of meetings, receipts, and photographs of assets stored digitally, enabling more efficient asset tracking and audits. Nevertheless, the fair value reporting of regional assets has not been published from 2019 to 2023, and there is no public dashboard available to monitor aggregate asset information in real time. Public access remains restricted, and external oversight tends to be formalistic, not yet supported by an open and interactive system. To strengthen public service integrity, the development of public information systems and the enhancement of community participation in asset oversight are necessary.

Osborne & Gaebler [1] emphasize that accountability and transparency are fundamental principles in public management transformation through the New Public Management (NPM) approach. In the management of Regional Government Assets (BMD), accountability refers to the government's ability to justify the entire asset management process to the public and internal stakeholders. Transparency implies the openness of information regarding asset data, utilization status, and administrative processes that can be accessed by relevant parties. This study found that although asset management reports are routinely compiled, they are not fully published to the public. This indicates that accountability practices remain administrative in nature and have not yet reached the level of public transparency as emphasized in NPM principles.

Hamim & Ibrahim [27] underscore the importance of accountability as a form of ethical responsibility and performance that can be openly assessed by the public. In Gorontalo, the accountability system in BMD management has been facilitated by periodic reports, yet transparency to the public and external stakeholders remains highly limited. Asset information disclosure has not become a systemic policy, indicating that transparency values have not been deeply internalized within the apparatus' mindset. From a capacity development perspective, this reflects a low level of employee understanding of good governance principles. Therefore, capacity strengthening in the dimension of accountability must be directed towards mastering accurate reporting mechanisms and understanding the importance of the public's right to information.

4.5. Human Resource Performance

Research findings on the dimension of human resource performance in the management of Regional Government Assets (BMD) at the Financial Agency of Gorontalo Province indicate that most employees possess an adequate understanding of asset management procedures and regulations, as well as technical skills in using information systems such as e-BMD. Periodic technical training conducted by BPKAD has significantly improved the accuracy of record-keeping and the efficiency of reporting. However, disparities in competencies persist, as reflected in the low number of certified employees and disproportionate workloads—where one employee is responsible for managing thousands of assets. Active participation in coordination forums and technical guidance helps sustain work morale and procedural consistency in the field. Therefore, enhancing human resource capacity and redistributing workloads are crucial to promoting accurate, professional, and sustainable asset governance.

Osborne & Gaebler [1] emphasize that the transformation of public bureaucracy is not only dependent on structure and systems but is greatly determined by the quality of human resources as the driving force of the organization. In the context of Regional Government Asset (BMD) management, employee performance is a critical factor in ensuring administrative success, data accuracy, and service efficiency. This study found that some asset management staff still lack in-depth understanding of regulations and the technical aspects of technology-based asset recording. As a result, data entry errors, reporting delays, and overdependence on one or two individuals who master the system are prevalent. These issues hinder the optimization of BMD management and highlight that HR performance remains unequal in terms of competency.

Digital transformation cannot succeed without a technologically literate workforce capable of utilizing AI-based work systems effectively [28]. In Gorontalo, the human resource capacity in BMD management remains limited, as seen in the low technical ability to operate information systems and reliance on senior employees familiar with manual documentation. There is a lack of intensive training or internal learning systems that promote digital literacy in asset management. Within a digital framework, employees must transition from procedural

bureaucrats to data managers and system analysts. Thus, strengthening human resource capacity is essential to ensure that digital-based BMD management is carried out competently and productively.

4.6. Community Participation

Research findings on the community participation dimension in the management of Regional Government Assets (BMD) at the Financial Agency of Gorontalo Province reveal that participation remains passive and not formally structured. The public typically responds only when there are evident issues, such as abandoned assets or assets not used according to their intended purpose. These responses are more often channeled through social media or informal means. There are no consultative forums or online mechanisms that allow citizens to provide strategic input routinely, despite the government having opened complaint channels via its official website and the PPID. Access to asset information is still confined to internal circles, preventing optimal public oversight. This situation indicates the need to strengthen community-based participation systems and develop interactive channels to enable more democratic and sustainable social control over public assets.

According to Osborne & Gaebler [1], one of the main characteristics of public sector reform within the New Public Management (NPM) framework is the active involvement of citizens in public decision-making. In the management of BMD, community participation is a vital element to ensure that asset planning, management, and oversight are conducted democratically and in response to actual needs. However, the study found that community involvement in the BMD management process at the Financial Agency of Gorontalo Province remains very limited. Public consultation forums involving non-bureaucratic stakeholders—such as NGOs, academics, or citizens—have rarely been systematically implemented. Socialization and information dissemination activities are still one-way and do not fulfill the principles of participatory transparency as mandated by NPM.

Mozin & Nani [29] emphasize the importance of participation as the foundation of inclusive governance, which prioritizes public involvement in decision-making. In Gorontalo, BMD management remains highly bureaucratic and closed, without involving the public or external parties in consultation forums or public asset oversight mechanisms. Yet, regional assets are part of public wealth that should be managed transparently and collaboratively. From a good governance perspective, participation is not only about oversight but also about providing input on asset utilization that can potentially enhance economic and social value. Therefore, participatory mechanisms such as public asset forums or online complaint channels must be established to promote more democratic and accountable BMD management.

V. CONCLUSION

The management of Regional Government Assets (BMD) still faces various structural and cultural challenges across six key dimensions—from customer satisfaction to community participation. The findings show that services are not yet fully responsive to the needs of regional work units (OPDs), while operational systems and technologies remain manual and fragmented. Institutional innovation is lacking, human resource competencies are limited, and there is minimal transparency and public involvement, all of which weaken the effectiveness of regional asset governance. Therefore, policy reform that includes digital integration, capacity building, and collaborative approaches is urgently needed. These overall findings affirm the importance of adaptive, inclusive, and accountable BMD governance to sustainably enhance the value and utility of public assets.

VI. REFERENCES

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