

Measuring of Teacher Asset Value

Asep Sunandar¹⁾, Djum-Djum Noor Benti²⁾, R. Bambang Sumarsono³⁾

¹⁾ asep.sunandar.fip@um.ac.id

²⁾ dj.noor.benty@gmail.com

³⁾ rbamsun@gmail.com

Abstract-- School asset management is effort to maximizing function of schools asset based effective and efficient principle. Teacher is one of the school's assets, whose value is likely to increase or even decrease. This study aims to describe assets management process, and finding a formula to calculate the value of assets teachers. Researcher used a quantitative approach, in which data collection done by documentation and interview. Finding explained that, teachers as the school's assets more appropriately categorized as intangible assets. Measurement of teacher asset value done based on the ideas of a teacher. The measurement components consist of education duration, lengthy of work and accumulation of academic result. The results showed an average teacher is still in the good and enough category, only few teachers who are able to enter the category of very good and excellent. It caused, lack of scientific papers produced by the teacher. SDM asset value calculation results are very useful for policy makers to define programs that can improve human resource assets.

Key Words: school asset, measurement, teacher.

I. INTRODUCTION

School is the formal education institution that has role to transformational knowledge and skill, until the student having required skill. The implementation of school institutional was supporting by a number of facilities, neither physical nor non-physical item. The processing of the school facility called infrastructure management. Means can be described as all the equipment, materials and furnishings that are directly used in the educational process at school. Meanwhile, Imron [1] state the infrastructure equipment is described as device that indirectly support the implementation of the educational process at school.

The scope of infrastructure management starting from the procurement of equipment required, placement, maintenance and removal of goods is deemed unused. Infrastructure management in Indonesia general is still done manually, where surveying is done only on the aspect of quantity and age time items. Model data collection infrastructure management as it would only provide information on the state of goods, not to be up to the value of goods and good usability.

Parallel with the changes Indonesia government system, the process of managing government property is also changing. Governments are increasingly concerned about the goods and equipment owned, management processes doing more discipline and professional. Legally, government asset management regulated by Government Regulation No. 27 Year 2014 concerning Management of State / Regional [2]. State Assets are all items purchased or

obtained at the expense of the State Budget or derived from other legitimate acquisition.

Asset is the language described as "Any item of economic value owned by an individual or corporation" (Robert Davis [3]). An understanding of the assets in the economy described by some experts as follows, according Bastian [4], who referred to the assets are "funds controlled by the entity as a result of past events and a source of economic benefits in the future are expected to be obtained". Meanwhile, according to Parihadi and Wahyu [5], "assets/property are all tangible objects or intangible (rights) that has a value for money and will bring benefits in the future". Meanwhile, the Committee on Terminology (in Harahap, [6]) defines asset as: something that is served in a debit balance is to be transferred after closing the books in accordance with accounting principles (not because of negative balance that will be regarded as debt), a debit balance of this is the property or the value of the purchased or expenses incurred to acquire wealth in the future.

An asset that has a high use value and benefits need to be managed by appropriate management model. Asset management is an attempt to optimize the potential of the assets so as to support the achievement of the objectives, mission and vision organization.

According Jeeva dan Baswaid [7] *Asset Management is a combined approach that efficiently integrates operations, suppliers, information, environmental and skills to increase a long-term performance of the business*). Meanwhile Mardiasmo, et al [8] explained asset management is pivotal to the performance and growth of an organisation, where effective management is essential to maximise utilisation of an asset during its lifecycle. Second opinions explained that the management of assets in an effort to improve the optimization potential asset in supporting the organization's performance.

In addition to the application of appropriate management models, optimizing the value of assets is also to be supported by the development of measuring instruments relevant asset. Measurement asset is an act in calculating the economic value of assets and asset value of the function. The economic value associated with asset prices, while the value of assets related to the functions of asset usability. Measurement model that has not been widely studied asset is related to the measurement of the asset value of human resources. Teachers as asset HR generally be categorized as fixed assets, but in our view it is not appropriate because the count is not the existence of human beings, but the work of thinking. So it is necessary to

find a measurement mode that can find the value of assets result of human thought.

II. METHOD

The research process is done by using a quantitative approach, data collection was done by using documentation and interviews. Data analysis technique used is descriptive technique. The approach used in the data in the form of numbers and information collected by using documentation and interviews. The process of data analysis was performed with the stages of data collection; data classification; where the data is divided into two categories: data in the form of figures and data in the form of words; and of making conclusions.

This research was conducted in several schools in Kota Batu ranging from elementary, junior high and senior high school. Determining the location on the third level measurement is intended that the assets found patterns can be applied to the third level of education. Researchers determined the schools where research was conducted based on the consideration of the capabilities, achievements and status of schools is seen to represent schools in Kota Batu. Based on field observations researchers identified the following schools for our research:

Table 1: profile of research field

NO	School Name	Address	Status	Accreditation
1	SDN Ngaglik 01 Batu	Jl. Abdul Rahman No. 23, Batu (0341) 593768, Kecamatan Batu, Kota Batu	Public	A
2	SMPN 2 Kota Batu	Jl. Bromo No.34 Kota Batu	Public	A
3	SMAN 1 Kota Batu	Jl. K.H. Agus Salim No. 57 Kota Batu	Public	A

Three study sites will be able to provide complete data related to assets, it can be ascertained on the findings in these schools can be applied to other schools. Formulation parameters and measurement instruments are also based on the findings in these three locations.

III. RESULT AND DISCUSSION

School Asset Management

Asset management is an attempt to optimize the value of an asset. Asset management is an attempt to regulate the use of assets and maintenance of assets in order to achieve optimal levels of utilization. Each organization had assets, it is necessary to apply the concept of asset management in order to achieve organizational goals by effectively and efficiently.

Asset management process that occurs in schools of Kota Batu as found in this study can be described, that the management of the school's assets directly conducted by the principal, assisted by a vice-principal fields of infrastructure and educational staff assigned to manage the assets of the school.

The findings based on observation and interview in SDN Ngaglik 01 Batu described, Principal is a main person in asset management, in implementation of the task, principle helped by the staff in charge of the school's assets. Every item entered in the record in the asset book and then reported to the authorities and the local administration, so that the assets owned by the school is well documented. The explanation confirms how the role played by schools in asset management, limited new school records assets and assets reported to the education department. In order to implement certain asset management, the activities are not only limited to the recording and reporting, but should cover the needs analysis of assets, asset planning, asset procurement process, maintenance and asset valuation, and asset reporting. Completeness of data on the assets held by an institution will allow local governments to make decisions on procurement or removal of assets.

The setting of asset management structure done in order to process of asset management occurs transparent and accountable. Assets owned by a district or school will be audited by the Supreme Audit Agency (*BPK*) as the monitoring of the use of local budget allocation and utilization of its assets. Administrative order and accuracy of asset utilization would strongly support its effectiveness and school performance of local governments in carrying out development programs. In line with its opinion Jeeva and Baswaid which explains asset management is a combined approach that efficiently integrates operations, suppliers, information, environmental and skills to increase a long-term performance of the business.

It asserts that support the effective implementation of the asset management business and organizational objectives. Asset management as an integration of all activities of the organization asserts that the effect on the assets of all the organization's activities. Asset management have broad implications on the achievement of the organization or institution in the future. Carrying capacity of the assets is the main support implementation of the activities of an organization. The existence of assets into one important component of the success of the organization in the future.

Measurement of Teacher Asset Value

The increasingly of land assets value occur automatically because of other factors beyond the managerial efforts of assets, for schools assets that gains can be pursued by asset manager is the asset including intangible assets. The types of assets are the result of academic work, the quality of human resources, and intellectual property rights. Minister of Finance Decree No. 138 / KMK.03 / 2002 has not been set formulas and assumptions increase in value of intangible assets. In an effort to meet the needs of human resource asset value calculation formula researchers set arithmetic as follows:

$$NASG = \sum (LP + MK + KUM) \times \frac{100}{79}$$

NASG = Asset Value of Teacher
LP = Duration of Education
MK = Lengthy of Work
KUM = Accumulation of Academic Result

In calculating the researchers the most value asset of human resources for teachers is 79, which consists of a long education up until the S3 level assumed for 23 years, longtime teacher assumed to be 35 years and the number of cumulative highest scientific work of teachers needed to achieve the highest functional office is 21, then the highest points HR teachers is 79.

The determination of criteria for teacher qualifications can be seen in the following guidelines:

Table 2: Criteria of Measurement Teacher Asset Value

60-79	Excellent	40-49	Good	>30	Minus
50-59	Very good	30-39	Enough		

The scope of assets that are not only material, but extends to the intellect, maturity and behavior. Development of its human assets becomes an important part in the development of organizations, especially educational organizations target object is a human child.

The process of assets measuring are not only made to material assets, the human is one of the organization's assets. Theoretically humans enter into the category of fixed assets, but the result of human thought, including the category of intangible assets. Researchers are trying to incorporate the concept of man as an organizational asset as human resource assets and entered into the category of intangible assets. Essentially human values not only focused on human beings, but rather the skills, knowledge and abilities. So it is very natural that the value of human assets is more directed to intangible assets.

SDN Ngaglik 1 Kota Batu has 31 teachers, based on the results of the calculation are 4 teachers that qualify as excellent, 2 teachers in either category, 3 in the category enough and the remaining 22 teachers are in the minus category. Assets HR SMPN 2 Kota Batu was 5 teachers meet the criteria for entry into the excellent category, this occurs because the duration working enough in the added productivity of scientific work fairly. 5 other teachers enter into the very good category, 17 teachers into the good category, eight teachers into the category enough while the remaining 14 teachers are still in the minus category. Meanwhile asset HR SMAN 1 Kota Batu is there are 6 teachers are very good category, 31 teachers sign either category, 16 teachers in the category enough and the

remaining 73 teachers are still in the lowest category is minus.

The calculation and analysis of HR-related assets of the school shows that schools have to boost teacher capacity building in producing academic work. Considering the indicators are still showing weakness. Three schools studied showed cumulative scientific work of teachers is still low. The third indicator can be improved by optimizing the creativity of a teacher. It does not require special time or expense to take it, the main priority is the desire to create.

IV. CONCLUSION

School asset management can classification into three main parts: the management of current assets consist of assets consumables, furniture, stationery, and electronics. Management of fixed assets consisting of land and building assets, while the management of intangible assets is the result of human work and thought. Researchers simplify as human resource assets.

Asset human resources need to be calculated its value, asset value calculation results SDM very useful to policy makers in determining programs that can improve human resource assets. The weakness of human assets is still low teacher scientific papers produced by the teacher. This results in lower performance criteria asset value of teachers, the results of research in three schools showed an average teacher is still in the good category and minus, few teachers who are able to enter the category of excellent and very good, so the need to improve teachers ability to produce the scientific work.

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