

## ABSTRACT

Optimal regional asset management is one of the keys to successful economic development. There are several stages of asset management that can be carried out to help maximize the utilization of assets owned by an area, namely by means of: asset inventory; legal audits; asset valuation; as well as supervision and control of assets. This study aims to identify the level of management of village treasury land assets and find out the indicators that influence the management of village treasury land assets. The research was conducted in Gampong Reuleut and Keudeu Krueng Geukueh. The method used is quantitative descriptive and uses the Importance Performance Analysis (IPA) method of analysis. This study used a questionnaire with 40 respondents and interviews with informants as research instruments.

The results of the study show that of the 4 dimensions of village treasury land asset management, there are five indicators located in quadrant A, six indicators in quadrant B, seven indicators in quadrant C, and three indicators in quadrant D. Question attributes included in quadrant A require special attention and priority in managing village treasury land assets. Question attributes in quadrant B need to be maintained and improved. Question attributes in quadrant C are considered unnecessary to prioritize improvement. While the indicators in quadrant D are considered less important, they can be an opportunity for added value in the management of village treasury land assets.

**Keywords:** Asset Management, Village Treasury Land, Importance Performance Analysis (IPA)

## INTISARI

Pengelolaan aset daerah optimal merupakan salah satu kunci keberhasilan pembangunan ekonomi. Terdapat beberapa tahap manajemen aset yang dapat dilakukan untuk membantu memaksimalkan pemanfaatan aset-aset yang dimiliki suatu daerah yaitu dengan cara: inventarisasi aset; legal audit; penilaian aset; serta pengawasan dan pengendalian aset. Penelitian ini bertujuan untuk mengidentifikasi tingkat pengelolaan aset tanah kas desa serta mengetahui indikator yang memengaruhi pengelolaan aset tanah kas desa. Penelitian dilakukan pada Gampong Reuleut dan Keudeu Krueng Geukueh. Metode yang digunakan adalah deskriptif kuantitatif menggunakan metode analisis *Importance Performance Analysis (IPA)*. Penelitian ini menggunakan kuesioner dengan 40 responden serta wawancara kepada narasumber sebagai instrumen penelitian.

Hasil penelitian menunjukkan bahwa dari 4 dimensi pengelolaan aset tanah kas desa, terdapat lima indikator yang terletak di kuadran A, enam indikator di kuadran B, tujuh indikator di kuadran C, dan tiga indikator di kuadran D. Atribut pertanyaan yang termasuk dalam kuadran A memerlukan perhatian khusus dan prioritas pengelolaan aset tanah kas desa. Atribut pertanyaan di kuadran B perlu dipertahankan dan ditingkatkan. Atribut pertanyaan di kuadran C dianggap tidak perlu prioritaskan perbaikan. Sementara indikator di kuadran D dianggap kurang penting, namun dapat menjadi peluang nilai tambah pada pengelolaan aset tanah kas desa.

**Kata kunci:** Manajemen Aset, Tanah Kas Desa, *Importance Performance Analysis (IPA)*