

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi kinerja manajemen aset Tanah Kas Desa (TKD) di Desa Karangtengah, Kecamatan Batur, Kabupaten Banjarnegara, guna meningkatkan penatausahaan dan pemanfaatan aset desa. Metode yang digunakan adalah pendekatan kuantitatif melalui *Importance Performance Analysis* (IPA), *Gross Income Multiplier* (GIM), dan *System Usability Scale* (SUS). Hasil analisis IPA menunjukkan bahwa beberapa indikator penting dalam pemanfaatan dan penatausahaan TKD masih berkinerja rendah, terutama terkait prosedur sewa dan pencatatan aset, sehingga perlu menjadi prioritas perbaikan. Penghitungan GIM menunjukkan bahwa nilai sewa TKD bervariasi berdasarkan lokasi, dan nilai likuidasi dihitung sesuai KEPI SPI serta Peraturan Dirjen Kekayaan Negara. Sistem informasi manajemen aset (SIMA) yang dikembangkan menunjukkan skor kelayakan 82,10 (kategori sangat layak) berdasarkan SUS, yang berarti sistem tersebut mendukung penatausahaan yang transparan, efisien, dan akuntabel. Penelitian ini merekomendasikan pelaksanaan sewa TKD melalui lelang terbuka, penyusunan regulasi nilai sewa yang objektif, serta pengembangan SIMA untuk tata kelola aset yang berkelanjutan.

Kata kunci: Manajemen Aset Desa, Tanah Kas Desa, *Importance Performance Analysis*, *Gross Income Multiplier*, *System Usability Scale*, SIMA, Transparansi Aset

## ***ABSTRACT***

*This research aims to evaluate the performance of land asset management (Tanah Kas Desa/TKD) in Karangtengah Village, Batur Sub-district, Banjarnegara Regency, to improve the administration and utilization of village assets. The study uses a quantitative approach with three main methods: Importance Performance Analysis (IPA), Gross Income Multiplier (GIM), and System Usability Scale (SUS). IPA results indicate that several key indicators in TKD utilization and administration still perform poorly, particularly in rental procedures and asset recording, and thus should be prioritized for improvement. GIM calculations show that TKD rental values vary based on location, with liquidation values calculated in accordance with KEPI SPI and regulations by the Directorate General of State Assets. The web-based asset management system (SIMA) developed received a SUS score of 82.10 (categorized as excellent), indicating that it supports transparent, efficient, and accountable administration. The study recommends implementing open bidding for TKD leases, establishing objective rental regulations, and further developing SIMA to support sustainable asset governance.*

*Keywords: Village Asset Management, Village Owned Land, Importance Performance Analysis, Gross Income Multiplier, System Usability Scale, SIMA, Asset Transparency*