



INTERNATIONAL CONFERENCE ON EDUCATION AND TRAINING

(ICET)

PROCEEDINGS

THEME

QUALITY IMPROVEMENT IN EDUCATION & TRAINING



*International Conference In Education & Training (ICET) Faculty of Education, State University of Malang
collaborated with
International Journal of Innovation in Education (IJIE)*

MINISTRY OF RESEARCH, TECHNOLOGY AND HIGHER EDUCATION
STATE UNIVERSITY OF MALANG
FACULTY OF EDUCATION
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2015**



KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI
UNIVERSITAS NEGERI MALANG (UM)

FAKULTAS ILMU PENDIDIKAN

Jalan Semarang 5, Malang 65145
Telepon: 0341-551312, 0341-566962
Laman: www.um.ac.id; info@fip.um.ac.id

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Nomor: 3.11.72 /UN32.1/KP/2015

Dekan Fakultas Ilmu Pendidikan Universitas Negeri Malang dengan ini menugasi

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Demikian surat tugas ini dibuat untuk dilaksanakan dengan sebaik-baiknya.



Prof. Dr. Bambang Budi Wiyono, M.Pd
NIP 19640312 199001 1 001

Tembusan:

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 2. Kabag Tata Usaha
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Pemakalah Prosiding International Conference on Education and Training (ICET)
"Quality Improvement in Education & Training"
 FIP Universitas Negeri Malang Tahun 2015

No.	Nama/NIP	Pangkat/Golongan	Jabatan
1.	Dr. H. Adi Atmoko, M.Si NIP 19650904 199001 1 001	Pembina, IV/a	Dosen Jurusan BK
2.	Arbin Janu S., S.Pd., M.Pd NIP 19830120 200604 2 001	Penata, III/c	Dosen Jurusan BK
3.	Dra. Henny Indreswari, M.Pd NIP 19600806 198601 2 001	Pembina, IV/a	Dosen Jurusan BK
4.	Dr. H. M. Ramli, M.A. NIP 19620310 198701 1 001	Pembina, IV/a	Dosen Jurusan BK
5.	Dr. Hj. Muslihati, S.Ag., M.Pd NIP 19760719 200312 2 001	Penata, III/c	Dosen Jurusan BK
6.	Prof. Dr. Hj. Nur Hidayah, M.Pd NIP 19590817 198303 2 001	Pembina Utama Madya, IV/d	Dosen Jurusan BK
7.	Yulianti Hotifah, S.Psi., M.Pd NIP 19780414 200812 2 001	Penata, III/c	Dosen Jurusan BK
8.	Dr. H. Achmad Supriyanto, M.Pd., M.Si NIP 19650226 199001 1 001	Pembina Utama Muda, IV/c	Dosen Jurusan AP
9.	Dr. H. Ahmad Yusuf Sobri, S.Sos., M.Pd NIP 19730413 200312 1 001	Penata Tk. I, III/d	Dosen Jurusan AP
10.	Dr. Asep Sunandar, S.Pd., M.AP. NIP 19790315 200604 1 023	Penata, III/c	Dosen Jurusan AP
11.	Dra. Djum-Djum Noor Benty, M.Pd NIP 19610117 198601 2 001	Penata, III/c	Dosen Jurusan AP
12.	R. Bambang Sumarsono, S.Pd., M.Pd NIP 19730329 200501 1 002	Penata, III/c	Dosen Jurusan AP
13.	Prof. Dr. H. Bambang Budi W., M.Pd NIP 19640312 199001 1 001	Pembina Utama, IV/e	Dosen Jurusan AP
14.	Dr. H. Burhanuddin, M.Ed., Ph.D NIP 19600102 198403 1 002	Pembina Utama Muda, IV/c	Dosen Jurusan AP
15.	Desi Eri Kusumaningrum, S.Pd., M.Pd NIP 19801223 200501 2 001	Penata Muda Tk. I, III/b	Dosen Jurusan AP
16.	Dr. Juharyanto, MM., M.Pd. NIP 19691011 200701 1 010	Penata Muda Tk. I, III/b	Dosen Jurusan AP
17.	Dr. Hj. Maisyarah, M.Pd NIP 19601109 198601 2 001	Pembina Utama Muda, IV/c	Dosen Jurusan AP
18.	Prof. Dr. Hj. Nurul Ulfatin, M.Pd NIP 19620330 198812 2 001	Pembina Utama Madya, IV/d	Dosen Jurusan AP
19.	Sunarni, S.Pd., M.Pd NIP 19711115 200312 2 001	Penata, III/c	Dosen Jurusan AP
20.	Teguh Triwiyanto, S.Pd., M.Pd NIP 19771224 200801 1 005	Penata, III/c	Dosen Jurusan AP

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EXPLORING OF SCHOOL ASSET

Asep Sunandar; Djum-djum Noor Benti; R. Bambang Sumarsono

State University of Malang

Email: asepsunandar.fip@um.ac.id

Abstrak: Assets owned by the school is very diverse, it is necessary to do data collection and classification of such assets. Data collection done by observation and documentation technique, to analyze data used descriptive statistic. School assets can be divided into three categories, that's current asset, fixed asset, and intangible asset. The results show that's Elementary School of 1 Ngaglik Batu has a total current assets 1,251,115,712 Rupiah but impaired assets to 133,130,210. Fixed assets increased to 2,571,042,274 Rupiah, while for human resources like intangible asset shows 5 persons in very good criteria, 1 person in good criteria, 4 persons in enough criteria, 11 persons in less criteria, and 10 persons is'n requirement criteria. The impact is principle must decide policy to improve human resource asset with research training and academic work. Asset measurement can do with optimal teachers and students role, and optimize the use of assets at the best time of the asset.

Keywords: asset, measurement, asset management

Asset is the main parts in organizational improvement, the existence of assets have being main support to achievement organization goals. School as an educational institution, placing assets as a driving force in the achievement of learning objectives. Optimizing the utilization of school assets, will support the achievement of educational goals.

Assets can described as a capital or a material having value, assets can be understand too as a material used to achievement organization goals. So that, assets provide convenience to its owner in achieving the desired objectives. By ownership, assets can be owned by individual or institutional, assets by individual owned call as private capital, assets by organizational owned call as institution capital. In low terminology asset described "as a material, which consist of immovable and movable goods, both tangible or intangible goods, included in the assets/property or wealth of an institution, organization, business entity or individual" (Hadinata, 2011:3).

The statement describe that assets as a whole property owned by an individual or group that recorded officially and legally enforceable. The assets included tangible goods is a objects that are visible while the intangible form of intellectual property as a result of human creativity and has a legal attestation.

Asset in the economic terminology explained by Bastian (2007) as funds held by the entity as a result of past events and a source of future economic benefits expected to be obtained. Parihadi dan Wahyu (1994:24) explained asset/property as a tangible and intangible properties having money value and will be giving advantage in the future time. While, *Committee on Terminology* (in Harahap, 1993b:125) defined assets is something which is presented in a debit balance is to be transferred after closing the books in accordance with accounting principles. The debit balance is the property or the value of the purchased or expenditures made to acquire wealth in the future.

Another explanation that provide a concrete framework related assets included in the training module that issued the LAN and Home Affairs (2007) Assets are defined as goods, which in a legal sense are called objects, which consist of immovable and movable goods, both tangible or intangible, which is included in the assets/property or wealth of an

goods, both tangible or intangible goods, included in the assets/property or wealth of an institution, organization, business entity or individual” (Hadinata, 2011:3).

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On the basis of these explanations can be argued that the assets not only in the form of goods, land on things that are material, some of it invisible to the eye but has potential benefits can also be categorized as an asset. Broad understanding is expected to strengthen the repertoire of the asset, so that people can optimize their potential. This explanation also stressed that not only the material assets must be controlled by means of material or power, but something that can be trained and improved through education. A student studying diligently it is an attempt to increase the value of intellectual assets, musician created the song was also a process of digging their assets.

In line with the characteristics and objectives of educational institutions, assets owned by the school is very diverse. Such diversity has implications for the assessment of the economic value of an asset. For example educator asset, an asset valuer of course very difficult to estimate the economic value of a teacher. Knowledge and intellectual property in nominalkan one can not be sure. That is what distinguishes the measurement of the value of the assets held by the institution. But in this study analyzed the value of assets related to the teacher as a human asset that can be

calculated using three indicators: length of education, length of service and the value of academic work.

METHODS

Data collection technique used is the technique of questionnaires, documentation, interviews, and observations. The main techniques used by researchers is the observation technique in which researchers went to the field to collect data directly to the study, if it is still lacking observation techniques, the researchers used a technique for data collection documentation. When the two techniques have not received valid data, then use interviewing techniques.

The assumptions used to calculate the depreciation of an asset is the Minister of Finance No. 138 / KMK.03 / 2002. However, these rules have not been set formula and assuming the increase in value of intangible assets. In an effort to meet the needs of human resources asset value calculation formula researchers set count as follows:

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

NASG = teachers asset value

LP = time spent in education

MK = long working time

KUM = Cumulative Value of Academic Work

In calculating the researcher maximum value of assets SDM teacher is 79, which consists of a study period of a maximum of S3 level assumed for 23 years, longer working teacher assumed 35 years and the number of cumulative supreme teacher needed to achieve functional position of the highest is 21, then the highest points SDM teacher is 79.

Determination of criteria for the qualification of teachers is done with the following guidelines:

60-79	exelent	40-49	good	>30	less
50-59	Very good	30-39	enough		

RESULTS

SDN Ngaglik 1 Kota Batu is one of the best schools in Kota Batu, a school located in the city center. Citizens competed to send their children to the school because the student /student SDN Ngaglik 1 has achievements to the national level. The research data shows for current assets consist of consumable goods and electronic goods. In the

category of goods SDN Ngaglik 1 Kota Batu has 427 kinds of goods to the value of purchases of Rp. 861,931,419, purchases made within the period 2003 to 2014. After calculation assuming a depreciation of 20 percent, the data showed the value of the asset item SDN Ngaglik 1 Kota Batu of 90,678,960. Impairment value of asset purchases by the asset value of the assets now because many schools are older than four years. Mathematically so that the item has no value assets. Although its implementation is possible still valuable goods to and useful.

Form another asset in the form of current assets are electronic goods, after data collection, asset in the form of electronic goods amounted to 75 items. The purchase price of electronic goods amounted to Rp. 389,184,293. The procurement process was conducted in 2007 until 2014. The electronic asset value calculation process performed assuming a 25% depreciation of the goods. The calculations show that the electronic goods at SDN 1 Ngaglik Kota Batu assets decreased by Rp. 346,733,043. So that the inherent value of assets still relies on electronic goods is Rp. 42,451,250. Impairment of assets is so high due to past the age of goods that have passed the age of four years, the understanding of which could be raised by these findings is the need to optimize the use of the goods in the period of 1-4 years.

SDN 1 Ngaglik assets in the form of fixed assets such as land area of 4295 (m²) the value of these assets is Rp. 2,571,042,274. The assumptions used to calculate the asset value of land is the addition of 10 percent. Based on the assumption that the value of land assets SDN 1 Ngaglik experience increments of 233,731,116 every year.

Assets in the form of intangible assets found some items that intellectual property rights over academic works produced and quality of human resources that teachers who have participated in various education and training. Based on calculations obtained a description that SDN Ngaglik 1 Kota Batu has 31 teachers, there are 4 teachers that qualify as excellent, 2 people in either category, 3 in category enough and the remaining 22 teachers are at less category. This suggests that the HR teachers at SDN Ngaglik 1 Kota Batu is still in need of improving the quality of human resources. The asset valuation system can provide feedback to the teacher to consistently improving himself.

DISCUSSION

The term asset management school is not so familiar in comparison with the management of school facilities and infrastructure, education practitioners are more accustomed to conducting inventory of goods compared with asset valuation school. Essentially two things are not something separate or different from each other, but a continuity of management science school. Infrastructure management is a process of management and utilization of school facilities and infrastructure that affect either directly or indirectly to the learning process. While the asset management schools can be described as the process of assessing and optimizing the usability of assets that

support the success of school education activities. The linkage between the two concepts of science that requires support simultanisme improve the effectiveness of school management.

The process of asset management activities are not only associated with configuration and use of assets but also include asset value calculation. Theoretically as proposed Hadinata (2011: 3) asset is described as goods, which in a legal sense are called objects, which consist of immovable and movable goods, both tangible (tangible) or intangible (Intangible), which is covered in assets / property or wealth of an institution, organization, entity or individual / individuals. The explanation affirms that asset as the wealth of the organization. Meanwhile, in the context of schooling school assets can be described as any property owned by the school both tangible and intangible.

Grouping of assets and assumption of asset depreciation stipulated in the Decree of the Minister of Finance No. 138 / KMK.03 / 2002 Date: 8 April 2002 and Minister of Finance Regulation No. 96 / PMK.03 / 2009 on Types treasure Included in the group Tangible Assets Non Building for Purposes Depreciation. The process of calculating depreciation of assets has not done regularly, the executive education has not considered it essential that it be done. Whereas if the note of urgency optimal value of an item, the asset value calculation process is very important.

The data related to the asset items and electronics This illustrates that the use of the school's assets must be well planned and controlled. Asset items and electronics kecendrungannya will always be impaired, so that optimal timing of future use of the assets of an asset should be diintensipkan. The value of assets and electronic goods is generally in the range of one to five years, the utilization in the time span should be maximized. Some cases school administrators or the public in general are not so aware of the depreciation of these assets, they are afraid of saying or damaged if the goods used at the time was new, especially if the goods are used by students. Though the value of the usefulness of an item needs to be optimized in times the initial purchase of an item, because if rusakpun goods are still guaranteed by the manufacturer of the goods.

This is what today must realize and understand the school managers, asset management is not only done as long as the goods are stored properly, but should tergunakan optimally. Principals, teachers and education personnel who understand the concept of asset management will be able to optimize the value of assets as the carrying capacity of the success of the learning process.

Asset measurement process is not only done to the assets that are material, man is one of the organization's assets. In theory humans enter into the category of fixed assets, but the result of human thought, including the category of intangible assets. Results of previous studies conducted Scales, Benson, Rachlkepartain (2006) describes an asset as important relationship between expertise, opportunities and values that can

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

Researchers are trying to incorporate the concept of man as the organization's assets as assets and human resources incorporated into the category of intangible assets. Human values are essential not only focused on human beings, but rather the skills, knowledge and abilities. So it is natural that the value of human assets is more directed to the intangible assets.

SDN Ngaglik 1 Batu has 31 teachers, based on the results of the calculation are 4 teachers that qualify as excellent, 2 people in either category, 3 in category enough and the remaining 22 teachers are at less category. The calculation and analysis of HR-related assets of the school shows that schools should boost the capacity building of teachers in producing academic work. HR asset calculation of teachers conducted on three main indicators, namely the period of education, long work and cumulative academic work. Education period is calculated from the amount of time spent on formal education, long work is calculated from the time used while working as the teaching profession. Both of these indicators will increase automatically in line with the level and amount of time used. Meanwhile, for the academic work is the result of the work produced by the teachers. The third indicator can be increased simply 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 work.

The calculations show that in general HR teacher still low on the cumulative aspect of academic work. The teachers who have academic work books, articles published and the results are still very minimal. These findings indicate that the necessary guidance and training for teachers to improve the ability to make academic work. The work of academic teachers will be able to promote the establishment of professional educators.

CONCLUSION

Based on the research results can be delivered several conclusions as follows:

1. Asset management is an important part of the management process of schooling, school asset not only need to be recorded and inventoried, but should know the value of the assets as well as depreciation and the increase in the value of an asset.
2. Asset management school can dikelompookan into three main parts: management of current assets consists of assets consumables, furniture, stationery, and electronics. Manajmeen fixed assets consisting of land and building assets, while the management of intangible assets is the result of human work and thought. Researchers simplify the term as human resource assets.

3. Assets that kind kecendrungannya always current assets decreased asset values, therefore, school administrators must be careful in using the assets. These assets must be used at an optimal time an asset is between 1-4 years of age an asset. Optimal utilization of assets which will give a positive value and the carrying capacity of the strong towards the achievement of organizational goals.
4. Asset management schools can be done by referring to the Regulation of the Minister of Home Affairs Number 17 Year 2007 on Guidelines for Technical Management Area. Stone City Government issued a policy on the use of information technology assets in the reporting of results of data collection called SIMAKOBA. Input data is done online, and schools are required to report assets held each year. This method includes an innovative and easy to apply so that the collection of assets in Batu tend to be more orderly.

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