



**ANALYSIS OF HUMAN RESOURCES COMPETENCE IN STATE ASSET
MANAGEMENT (BMN) THROUGH SIMAN AND SAKTI APPLICATIONS
BASED ON TECHNOLOGY ACCEPTED MODEL (TAM) AT KPKNL
KISARAN**

Loven Xaverius Simamora¹
Universitas Terbuka, Medan, Indonesia
Simamora17@gmail.com

Hendrian²
Universitas Terbuka, Tangerang Selatan, Indonesia
ian@ecampus.ut.ac.id

Shine Pintor Siolemba Patiro³
Universitas Terbuka, Tangerang Selatan, Indonesia
shinepintor@ecampus.ut.ac.id

Abstract

The importance of human resource capabilities in managing state assets effectively and accountably through digital systems, along with the technological transformation in the state financial management bureaucracy. Although the implementation of the SIMAN and SAKTI applications has been ongoing, variations in the level of competence and user acceptance still impact the effectiveness of BMN management. This study aims to analyze the competence of human resources (HR) in managing State Assets (BMN) through the SIMAN and SAKTI applications using the Technology Acceptance Model (TAM) approach. The method used in this study is qualitative; the analysis is carried out based on the Technology Acceptance Model (TAM) framework that assesses the perception of ease of use (perceived ease of use), perception of usefulness (perceived usefulness), and acceptance of technology to improve HR competency. The results of the study indicate that the HR of the Kisaran KPKNL has a fairly good level of competence in using the SIMAN and SAKTI applications to implement BMN management, especially the process of inputting and reporting state assets. HR competence and technology acceptance are key elements in the success of the digital transformation of BMN management. Improving digital competency through adaptive



training, organizational support, and strengthening individual motivation are strategic steps to support transparent, efficient, and accountable governance of state assets in the digital era.

Keywords: Human Resources Competence, BMN Management, Technology Acceptance Model, SIMAN, SAKTI

INTRODUCTION

Digital transformation in the government sector has become a strategic imperative in the era of bureaucratic modernization. The Indonesian government, through the Ministry of Finance, continues to promote the implementation of information technology-based systems to achieve transparent, efficient, and accountable state financial governance (Ibad, 2024). One key instrument in this reform is the use of the SIMAN (State Asset Management Information System) and SAKTI (Agency-Level Financial Application System) applications, developed to support the integrated management of State Assets (BMN). Through these two applications, state asset management is expected to be carried out systematically, from recording and utilization to reporting, resulting in valid and accountable data.

One strategic asset that plays a crucial role in supporting the implementation of government duties and functions is state property (BMN). Effective and accountable management of State Property (BMN) requires human resources (HR) within government agencies to master information technology to achieve good governance. In line with administrative digitization, the government has developed the Agency-Level Financial Application System (SAKTI) and the State Asset Management Information System (SIMAN) to support integrated state financial and asset management (Ministry of Finance of the Republic of Indonesia, 2022). However, the implementation of these two applications has not always run smoothly, particularly in terms of human resource readiness and competency at the operational level.

However, the implementation of digital systems depends not only on the availability of technology but also on the competence of human resources (HR) as the primary users (Mulya, 2024). Within the State Assets and Auction Services Office (KPKNL), particularly in the Kisaran KPKNL work area, the main challenges faced are not only the technical aspects of the system, but also the level of understanding, digital skills, and human resource acceptance of the application. Some employees still experience difficulties in understanding the



specific functions of SIMAN and SAKTI, particularly in the data input process, report synchronization, and utilization of the asset analysis feature. Differences in digital literacy levels, educational background, and age of employees also affect their ability to adapt to this digital system.

The successful implementation of the SIMAN and SAKTI applications depends heavily on the competence and readiness of human resources to accept new technology. According to (Davis, Fred D & Granic, 2024), the Technology Acceptance Model (TAM) is a relevant theoretical framework for measuring the extent to which users accept and utilize technology in their work. This model emphasizes two main variables: perceived usefulness and perceived ease of use, which significantly influence attitudes toward use and behavioral intention to use a system. Therefore, understanding technology acceptance behavior among human resources is a key factor in ensuring the effectiveness of state asset management through digital systems. Furthermore, the role of the National Civil Service Agency (KPKNL) as the spearhead of state asset management in the regions makes the competency of its employees highly strategic. The Kisaran KPKNL functions not only as a technical implementer but also as a mentor for work units within its jurisdiction in implementing the SIMAN and SAKTI systems. Therefore, the ability of KPKNL Kisaran human resources to understand the concept of state asset management, operate the application, and resolve technical obstacles will significantly determine the quality of the managed state asset data.

The problems faced by the Kisaran Regional KPKNL reflect the gap between the availability of sophisticated digital systems and the readiness of human resources to adopt them. Lack of technical understanding, resistance to the use of new systems, and limited digital adaptation are factors that influence the effectiveness of training in improving human resource competency (Adiastra et al., 2023). Spencer & Spencer (Mugiarto et al., 2023) argue that there are five main components of competency: 1) knowledge; 2) skills; 3) attitudes; 4) personal traits; and 5) motivation. They emphasize that visible competencies (knowledge and skills) are easier to develop, while hidden competencies (attitudes, personal traits, and motivation) are more difficult to change but have a greater impact on performance. Thus, competency encompasses not only technical knowledge and skills but also deeper aspects such as motivation, attitudes, and values, all of which contribute to superior performance and organizational sustainability.

Human resource competency in managing state assets through SAKTI and SIMAN is not only related to technical skills, but also encompasses cognitive (understanding of regulations and procedures), affective (commitment and



concern for state assets), and psychomotor (ability to operationalize the system). Human resources that lack a sufficient understanding of state assets management regulations, as well as limitations in operating the applications, will directly impact the low quality of data and reports. This has the potential to create legal and administrative risks for agencies using state assets.

According to (Williyanto & Martani, 2023), SAKTI is an integrated solution developed for state financial management at the work unit level, which aims to simplify and improve the quality of the state financial management process by integrating applications in the Work Unit into one application. Then, (Rahman et al., 2023) said that the SAKTI application is also able to make the delivery of state financial management information more orderly, effective, efficient, economical, transparent, and accountable. Thus, the SAKTI application is designed to assist government agencies in managing budgets, financial reports, and financial transactions more effectively and efficiently. Meanwhile, SIMAN, as stated by (Prastiwi, 2023) is a system designed to support the management and supervision of State Property (BMN) so that it can be more effective and standardized, which in turn supports better state financial management. Furthermore, (Hasri et al., 2023) also explained that SIMAN is a supporting application provided by the Directorate General of State Assets (DJKN) in managing state assets. Thus, SIMAN can support the implementation of improved state asset management policies in accordance with applicable laws and regulations. Therefore, the effective implementation of SAKTI and SIMAN at the Kisaran KPKNL will provide numerous benefits, such as more transparent management, reduced human error, and increased accountability in the management of state finances and assets.

Efforts to improve HR competency include meeting the individual needs of workers, such as through training programs. (Partimah, 2024) stated that with proper training, HR can develop new skills to increase productivity and contribute to institutions, particularly in the use of technology to support the achievement of organizational goals. Therefore, training is crucial in improving HR competency as a key factor in achieving organizational goals and improving the effective management of state assets. The Kisaran Regional KPKNL (National Property Agency) in managing BMN (State Asset Management) urgently needs HR competent in the use of SAKTI and SIMAN applications. Therefore, TAM can be used as a solution to develop HR competency. This concept is used to analyze the extent to which training or competency development programs can increase the acceptance and use of technology by HR. Therefore, the technology



acceptance model (TAM) approach is important for identifying factors influencing technology adoption and designing effective training strategies. Comprehensive and structured training is expected to improve user understanding and skills in using SAKTI and SIMAN, thereby encouraging wider technology adoption.

LITERATURE REVIEW

State Property Management (BMN) is crucial for creating effective use of public assets, ensuring accountability, protecting state assets, and supporting public development and welfare. With proper management, BMN can serve as a strategic asset in achieving national development goals and improving the quality of government services. According to (Hartanto, 2019; Yunus, 2019), the management of state assets (BMN) is an essential part of state asset governance, directly impacting accountability, the efficiency of public services, and the accuracy of state financial reporting. The digital transformation of BMN management, through the implementation of applications such as SIMAN (State Asset Management Information System version 2) and SAKTI (Agency-Level Financial Application System), marks a paradigm shift from manual/decentralized management to a more integrated and digitalized one. SIMAN was developed to facilitate real-time recording, administration, and monitoring of BMN, while SAKTI serves as a work unit accounting and reporting platform integrated with fixed asset and inventory modules. The implementation of these systems aims to improve the quality of BMN data, accelerate business processes, and strengthen internal controls. The success of this transformation depends heavily on the technical and non-technical competencies of BMN managers, namely application operational skills, understanding of BMN regulations, analytical skills for data reconciliation, and a professional attitude that supports procedural compliance. According to Spencer & Spencer (Mugiarto et al., 2023) competency is a fundamental characteristic of an individual that is directly related to effective job performance. Meanwhile, Boyatzis (Widodo, Setyo, Djoko; Yandi, 2022) defines competency as a person's capacity that enables them to perform their job well. Furthermore, according to McClelland (Rosiadi et al., 2018) competency is a fundamental characteristic possessed by an individual, such as motivation, personal traits, skills, and knowledge that can be used to differentiate between average and superior performance. Thus, competency emphasizes that individual success in a role is determined not only by technical knowledge and skills, but also by other factors such as attitudes, values, and behaviors.



The emerging HR competency gaps lie in: 1) a lack of procedural understanding and BMN terminology, which has changed due to system integration; 2) technical ability to operate new modules (e.g., reclassification, fixed asset reporting); 3) reconciliation skills between SIMAN and SAKTI data; and 4) resistance to change due to old habits. Interventions reported to be effective include structured, task-based training, user management (authorization and role settings), easily accessible procedural documentation, and responsive support/helpdesk, all of which play a role in increasing perceived ease of use and perceived usefulness, thereby facilitating increased system usage as elements of the Technology Acceptance Model (TAM). (Davis, Fred D & Granic, 2024) places TAM on perceived usefulness (PU) and perceived ease of use (PEOU) as the main determinants of user attitudes, behavioral intentions, and actual use of technology. Based on this explanation, perceived usefulness (PU) and perceived ease of use (PEOU) are the main determinants of user attitudes, behavioral intentions, and actual use of technology.

RESEARCH METHOD

This research uses a qualitative approach with a descriptive design. (Creswell, 2018), defines qualitative descriptive research as a type of research aimed at describing existing phenomena, both natural and man-made. This research was conducted directly by collecting data and information and through interviews with several predetermined sources to obtain information related to the research. In addition, (Saldana, 2014) explains that qualitative descriptive research uses words, images, and not numbers to understand the phenomena experienced by research subjects, such as behavior, perception, motivation, and others. Thus, a qualitative mindset attempts to uncover problems that are not yet clear to the researcher, and the research results may differ from the initial view. This method is used with the hope of being able to conduct the research process and uncover problems by adapting to real circumstances and conditions, and revealing facts according to the ongoing social situation or situation so that all activities that occur can be observed and explained. In this research, the efforts that will be carried out by the researcher as the main instrument in collecting data from the research focus include observing, conducting interviews, and collecting documentation related to the research object. The research also places greater emphasis on objectivity and honesty, demonstrated by explaining the research objectives to informants. The data and information used in this study were



obtained through observation and interviews. The information was obtained through direct observation, interview notes, recordings, and photos of activities. This information was compiled into documents and event records that were processed into data. Therefore, this type of research is oriented towards analyzing human resource competency in managing State-Owned Enterprises (BMN) through the TAM-based SAKTI and SIMAN applications in the Kisaran KPKNL Work Area.

Data analysis in this study uses thematic analysis techniques, namely a) Familiarization with data; b) Data coding; c) Searching for themes; d) Theme review; e) Definition and naming of themes; and f) reports. Qualitative research methods with thematic analysis provide an in-depth approach to analyzing HR competencies in BMN Management through the SAKTI and SIMAN Applications based on TAM in the KPKNL Kisaran work area. Thus, through systematic steps in thematic analysis, researchers can formulate findings that can provide a positive contribution to HR competencies in BMN Management through the SAKTI and SIMAN Applications based on TAM.

RESULTS AND DISCUSSION

The Kisaran KPKNL was established as part of bureaucratic reform efforts in the field of state asset management and auctions. Its existence is a follow-up to the government's policy to bring public services closer to the community and government agencies in the regions. Before the establishment of the Kisaran KPKNL, state asset and auction services in the southern part of North Sumatra were still concentrated in large cities such as Medan. With the establishment of the Kisaran KPKNL, services in this field became more effective and reached surrounding districts/cities. The Kisaran KPKNL carries out the duties and functions as stipulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 205/PMK.01/2018 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of State Assets. In general, the duties of the Kisaran KPKNL include: 1) Implementation of state asset management, including inventory, assessment, and transfer of state property (BMN); 2) Asset assessment services, both for internal government interests and requests from other agencies; 3) Management of state receivables, through a collection and settlement mechanism managed by the State Receivables Affairs Committee (PUPN); 4) Implementation of auctions, which include execution auctions, voluntary auctions, and non-execution auctions for the public interest; and 5) Technical guidance and assistance to work units and government



agencies related to the management of state assets and the implementation of auctions.

State Property Management is crucial for creating effectiveness in the use of public assets, ensuring accountability, protecting state assets, and supporting the development and well-being of the community. With proper management, State Property can serve as a strategic asset in achieving national development goals and improving the quality of government services. According to (Hartanto, 2019; Tripta Tranggana, 2024), the management of State Property (BMN) is a complex but vital process to support the effectiveness of government and public services. By understanding the concept, types, and objectives of BMN management, and adopting the principles of good governance, the government can ensure that state assets are managed optimally, transparently, and accountably. This not only prevents state losses but also supports national development and public welfare. According to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, BMN is defined as all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget (APBN) or derived from other legitimate acquisitions. The concept of BMN includes: 1) Tangible assets such as land, buildings, vehicles, equipment, and infrastructure; 2) Intangible assets such as patents, brands, and copyrights owned by the state.

(Hartanto, 2019) emphasized that state property management must be based on the principles of good governance, as poor management can lead to inefficiency and state losses. Furthermore, (Perwitasari et al., 2023) also highlighted the importance of an integrated information system in state property management, as it facilitates asset tracking, monitoring, and evaluation. Therefore, the management of state property (BMN) is crucial for several fundamental reasons that impact the efficiency of government administration, resource utilization, and national development.

Effective and accountable management of State Assets (BMN) depends not only on the existence of a reliable information system, but also on the competence of the human resources (HR) who operate it. In the Kisaran State Assets and Auction Service Office (KPKNL), the implementation of the SIMAN (State Asset Management Information System) and SAKTI (Agency-Level Financial Application System) applications are the main instrument in supporting transparent and efficient BMN governance. Therefore, the ability of HR to understand, operate, and optimize both applications is a key factor in the successful implementation of a digital technology-based state asset management



system.

According to (Kamal et al., 2020), the Technology Acceptance Model (TAM) approach is used to determine human resource perceptions of perceived ease of use and usefulness, which influence their level of acceptance of SIMAN and SAKTI. Therefore, technology acceptance is influenced by user beliefs, attitudes, and behaviors in their work context. Therefore, mapping human resource competencies through the TAM framework is important to understand the factors that encourage or hinder the effective use of the BMN information system in the KPKNL Kisaran work area. Through a comprehensive understanding of human resource competencies, it is hoped that strategies can be formulated to increase the capacity of the apparatus in optimizing BMN management that is oriented towards innovation and public accountability.

In the current era of bureaucratic transformation, the use of the State Asset Management Information System (SIMAN) and the Agency-Level Financial Application System (SAKTI) applications has become the main instrument in increasing the efficiency, accountability, and transparency of BMN management within the Kisaran State Assets and Auction Service Office (KPKNL). According to (Kamal et al., 2020; Singh et al., 2020) that the Technology Acceptance Model (TAM) approach, the level of technology acceptance by users is highly dependent on two key factors, namely perceived usefulness and perceived ease of use, which influence the attitudes and behavioral intentions of users in using technology (Davis & Granic, 2024).

(Prastiwi, 2023; Rosiadi et al., 2018) that human resource (HR) competence is a strategic factor in determining the successful implementation of a digital-based State Asset Management Information System (BMN). Research results at the Kisaran KPKNL show that, in general, HR has a fairly good level of understanding of the basic concepts of BMN management and the principles of public accountability. Employees involved in BMN management understand that the implementation of the SIMAN and SAKTI applications is a form of digitalization of the state asset management system that aims to strengthen bureaucratic efficiency. This is in line with research (Tilley et al., 2024), which confirms that understanding the benefits of technology is a major predictor in forming positive attitudes towards the adoption of digital systems in the public sector. In terms of perceived usefulness, employees and operators at the Kisaran KPKNL assessed that the use of SIMAN and SAKTI reduced manual errors, accelerated data validation, and facilitated asset reporting and audits. These applications also increased transparency because every transaction and data change could be tracked through the system. This condition supports the findings



(Granic, Andrina & Marangunic, 2019) which explain that perceived usefulness is a dominant factor driving the intention to use technology in public sector organizations. Furthermore, research by (Afzal & Panagiotopoulos, 2024) shows that the implementation of digital systems in state financial institutions improves service effectiveness and the efficiency of data-driven decision-making.

Meanwhile, in terms of perceived ease of use, most operators reported that the SIMAN and SAKTI application interfaces were relatively easy to understand, especially after participating in technical guidance and training from the Directorate General of State Assets (DJKN). Users familiar with the previous system adapted more quickly, while new employees took longer to understand advanced features. These results support studies (Kamal et al., 2020; Kara & Çakıcı Alp, 2024), which state that perceived ease of use is influenced not only by system design but also by organizational support and user experience.

This study also found that the digital competence of human resources at the Kisaran KPKNL (National Asset Management Agency) strongly correlates with the effectiveness of application use. Employees with strong information technology skills tend to be more confident in carrying out their State Asset Management responsibilities. They are able to analyze asset data, utilize automated reporting features, and minimize input errors. This aligns with research by (Iftikar et al., 2022) which concluded that digital literacy and user self-efficacy significantly increase the intention and intensity of using web-based financial information systems. From an organizational perspective, managerial support and ongoing training are crucial factors in developing human resource competencies. The Head of Section and State Asset Analyst at the Kisaran KPKNL routinely supervises SIMAN and SAKTI operators through monthly evaluation meetings and informal technical guidance. Open communication between management and staff contributes to a more effective learning process. Studies by (Ortt & Kamp, 2022; Williyanto & Martani, 2023), support this finding, stating that organizational support and internal communication play a crucial role in increasing trust and acceptance of new technology systems.

However, this study also identified several challenges in human resource competency, including differences in education level and age, which influence the speed of technology adaptation. Younger employees with information technology education backgrounds have an easier time understanding the system than senior employees who have long been accustomed to manual processes. This phenomenon is also explained by (Hashim, 2024) in their study on e-government adoption, where demographic factors such as age and work experience



moderated technology acceptance. Regarding the implementation of accountability and transparency principles, the study results indicate that human resources at the Kisaran KPKNL have generally been able to implement them through system-based BMN reporting. The use of SIMAN and SAKTI enables an audit trail of every asset transaction, thereby preventing data manipulation and strengthening the integrity of state financial management. This is consistent with the findings of (Ribeiro & Shapira, 2020), which explain that digital-based public information systems directly contribute to increased transparency and public trust in government institutions.

In addition to technical competence, motivation and personal commitment also play a crucial role in supporting successful system implementation. Many employees expressed a desire to update their knowledge through self-training or sharing experiences with colleagues. A high level of confidence in their ability to use technology is a positive indicator that users have overcome the initial resistance stage to the new system. These results align with those of (Singh et al., 2020; H. Wang et al., 2024) who expanded TAM by adding hedonic motivation and habitual factors as predictors of successful technology adoption. Human resource competency at KPKNL Kisaran is formed through a synergy between individual and organizational factors.

Individually, digital competence, perceived usefulness, and perceived ease of use are the basic capital for system acceptance. Meanwhile, organizationally, policy support, supervision, and a collaborative work culture strengthen implementation effectiveness. Research (Febriani et al., 2025; G. Wang et al., 2024) confirms that in the context of public institutions, the adaptive capacity of human resources to digital systems is strongly influenced by organizational change management and leadership commitment to digital transformation. Thus, the implementation of the SIMAN and SAKTI applications in the Kisaran KPKNL work area has shown a fairly good level of success in terms of technology acceptance and strengthening human resource competencies. However, to ensure the continued effectiveness of the system, a continuous capacity-building strategy is needed through training, mentoring, and optimization of monitoring and evaluation functions. Therefore, by strengthening digital literacy and understanding of information systems at all levels of employees, the Kisaran KPKNL can become a model for implementing adaptive, transparent, and reliable technology-based state-owned enterprise (BMN) management.

CONCLUSION



Digital transformation in state asset governance has contributed significantly to increasing the efficiency and accountability of public asset management. Through the Technology Acceptance Model (TAM) approach, the acceptance and utilization of applications by Human Resources (HR) can be understood more comprehensively, especially from the dimensions of perceived usefulness and perceived ease of use. HR competency in managing State Assets (BMN) through the SIMAN and SAKTI applications cannot be seen as a single technical aspect alone, but rather as the result of the interaction between individual, organizational, technological, and work environment factors.

Human resource competency in the Kisaran KPKNL work area plays a key role in determining the successful implementation of the digital state asset management system. This competency encompasses not only technical skills in operating SIMAN and SAKTI, but also analytical skills, communication skills, and an understanding of public accountability principles. Employees with strong digital competencies demonstrate higher levels of work effectiveness, particularly in asset data processing, information validation, and reporting in accordance with Ministry of Finance standards. Therefore, the results of this study also provide suggestions and recommendations for the sustainability of the SAKTI and SIMAN applications in state asset management at the Kisaran KPKNL. First: Improve the digital capacity and competency of human resources, focusing on training in technical mastery of the SIMAN and SAKTI applications, asset data analysis, and understanding of state-owned property management policies. This training should be designed adaptively and based on the actual needs of employees, using a blended learning approach so that all levels of government can participate effectively.

Second: Strengthen the perception of the usefulness and ease of use of the SIMAN and SAKTI applications through routine socialization activities conducted by the KPKNL to emphasize the applications' direct benefits to work effectiveness and the quality of state-owned property reports. Furthermore, improvements to the application interface, simplification of data input procedures, and prompt technical support will strengthen the perceived ease of use.

Third: Conduct human resource competency evaluations, encompassing technical and analytical skills, and adaptability to technological change. These evaluations can be integrated into the annual performance appraisal system, so that improved digital capabilities become part of the employee success indicators.



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