


Test of Different Effectiveness of Candirejo Tourist Village Cooperative Asset Management

Niendi Devie Ottavia¹, Mulyo Budi Setiawan²

^{1,2}STIKUBANK University (UNISBANK)

Article Info	ABSTRACT
Keywords: Digitalization, asset management, cooperatives, SiAset, Paired sample t test Dependent.	This research aims to examine differences in asset management variables consisting of asset management effectiveness, asset grouping effectiveness, and asset use effectiveness in the Candirejo Tourism Village Cooperative before and after implementing digitalization of asset management through the Information and Asset System (SiASET) in the Candirejo Tourism Village Cooperative. This type of quantitative research originates from qualitative data which is converted into numbers or scored. This research explains the relationship between differences between variables. This research used a sample of 10 respondents from members of the Candirejo Tourism Village Cooperative through an interview system. Through the Paired Sample T-Test Dependent Test stage using Excel software as a supporting tool in data analysis. The results of the research show that there are differences between asset management variables consisting of asset management effectiveness, asset grouping effectiveness, and effective use of assets of the Candirejo Tourism Village Cooperative, before and after implementing digitalization of asset management through the Information and Asset System (SiASET) in the Tourism Village Cooperative Candirejo.
This is an open access article under the CC BY-NC license 	Corresponding Author: Niendi Devie Ottavia STIKUBANK University (UNISBANK) niendidevie0008@mhs.unisbank.ac.id

INTRODUCTION

Digitization stands as a hallmark of the contemporary industrial shift, profoundly impacting our daily experiences. It refers to the conversion of various media formats be they printed, auditory, or visual into digital counterparts. Its primary objective lies in facilitating human endeavors, streamlining tasks for greater efficiency. The pervasive influence of digitization resonates across the digital landscape, fundamentally altering the online sphere. With the ubiquity of smartphones, individuals now possess unfettered access to an array of platforms spanning health, transportation, finance, and commerce—all seamlessly integrated into the digital realm. This transformation heralds a new era where convenience and connectivity converge to redefine the fabric of human interaction and productivity.

The formation of society 5.0 aims to create a society that adheres to a human-centered society or a society that is centered on technological development to realize economic development, solve social environmental problems in society and improve the quality of life for the community. Society 5.0 has changed human life a lot, work that was previously done using human power is now done by the system. For example, you can now

transfer cash to your account using a cash deposit and withdrawal machine, no need to go to the bank.

Information and Asset Systems (SiASET) was first initiated by the vocational faculty of Stikubank University, Semarang. SiASET is the result of collaboration from several partners, especially the Candirejo Tourism Village Cooperative. SiASET is a form of digitalization in asset management which is designed to record and manage all types of assets, whether in the form of objects, or assets in the form of videos, and valuable documents or files. With this system, it is hoped that it can make management and asset management easier.

Cooperatives represent a collaborative endeavor aimed at enhancing economic well-being through reciprocal support, as articulated by Mohammad Hatta. Village Community Enterprises are cooperative ventures situated in rural areas, established and overseen by local inhabitants, with the objective of advancing rural development and enhancing communal welfare. These enterprises serve as platforms for fostering economic activities within the village community and promoting collective prosperity.

A destination village embodies a unique allure, blending geographical charm with cultural distinctiveness. It epitomizes a fusion of attractions, lodging options, and supplementary amenities. These villages showcase a harmonious amalgamation of local customs and modern conveniences, embedded within the fabric of community life and upheld by established traditions.

Assets are economic resources or value produced by a particular entity and are expected to provide economic and social benefits which are measured in units of money. The asset management stage is carried out to optimize asset management, as well as asset supervision and control. The aim is to increase the effectiveness and efficiency of assets, and create added value, both economic value and historical and cultural value.

Candirejo Tourism Village is the pioneer of the number one tourist village in Indonesia, Candirejo Tourism Village is a tourism destination located in Borobudur District, located about 3km from Borobudur Temple, precisely on Jl. Candirejo, Sragen, Candirejo, District. Borobudur, Magelang Regency, Central Java. Candirejo Tourism Village offers an authentic experience in exploring traditional Javanese rural life. Success in developing a community tourism program, which involves the participation of local communities in managing, maintaining and introducing culture and rural life to tourists.

Candirejo Tourism Village is managed by the Candirejo Tourism Village Cooperative (KDWC). KDWC was formed as the tourism management body for Candirejo Tourism Village. The formation of KDWC was spearheaded by the Candirejo village government together with community leaders who were members of the working group. All income from tourism is managed by the Candirejo Tourism Village Cooperative.

Based on the description above, next it will be used as a tool to compare the differences between each variable in the effectiveness of asset management, the effectiveness of asset grouping, and the effectiveness of asset use before and after implementing the Information and Asset System (SiASET). By using the Paired Sample T-Test Difference Test. Paired sample t-test is a method used to test the effectiveness of

treatment which is characterized by the difference in the average before and the average after the treatment is given. This test is a type of statistical test which aims to compare the averages of two paired groups.

Literature Review

Fixed Assets Management

Government accounting standard No. 17, which pertains to the Management of Tangible Resources, posits that assets constitute the tangible wealth overseen or possessed by the governing body due to prior occurrences, from which forthcoming economic or communal advantages are anticipated, both for the authority and the populace. Such assets are quantifiable in pecuniary terms, encompassing non-monetary assets essential for delivering services to the general public, as well as assets preserved for their historical and cultural significance.

Expanding upon this definition, assets are products of past events under the governance or ownership of the authority and harbor prospective economic gains. In essence, fixed assets encompass a diverse range, spanning from liquid cash to resources whose economic utility has waned but continue to be administered due to their cultural and historical importance within an entity. Consequently, these assets are retained and managed for their enduring intrinsic value.

According to Terry, interpreting the management function as an effort to achieve predetermined goals through the efforts of other people. Management cannot be separated from human resource activities within an entity. Management can be interpreted as a way to do something according to needs so that it is more effective and efficient. Fixed Asset Management is a way to control assets that are owned and have economic value, whether in the form of cash or objects, so that they suit your needs so that their use will be more beneficial.

T-Test Paired Sample Difference Test

The mean difference test or T-Test is a statistical method whose function is to test whether there are significant differences between two groups or populations. The T-test assumes that the data being tested has a normal or close to normal distribution and has the same variance. The principle of testing two averages looks at the differences in variation between the two groups of data. The variance of the two groups of data will influence the standard error value which will ultimately differentiate the test formula.⁶

Paired Sample T- Test is a parametric test, used on two paired data, and has the aim of seeing whether there are significant differences between two paired samples, so the data from both samples must have the same amount and the same source.

METHOD

This type of study is quantitative research that originates from qualitative data that is numbered or scored. This research explains the relationship between differences between variables. This research used a sample of 10 respondents from members of the Candirejo Tourism Village Cooperative through an interview system. So that the data obtained can represent the entire population. The technique used in data analysis uses the t test method

for two dependent samples using an alpha of 5%. This research is replication research carried out by adopting variables, indicators, research objects, or analytical tools. but with a more specific object. Here the researcher chose the application of Information Systems and Assets in the Candirejo Tourism Village Cooperative as the research object.

RESULT AND DISCUSSION

Paired t test for two samples of asset management variables

<i>Pengelolaan</i>	<i>Sebelum</i>	<i>Sesudah</i>
Mean	8,30	9,50
Variance	0,51	0,33
Observations	10,00	10,00
Pearson Correlation	0,07	
Hypothesized Mean D	0,00	
df	9,00	
t Stat	-4,27	
P(T<=t) one-tail	0,00	
t Critical one-tail	1,83	
P(T<=t) two-tail	0,00	
t Critical two-tail	2,26	

Source: primary data processed in 2024

Based on the outcomes of various tests employing the t-test methodology, it is evident that the asset management variable exhibits a computed t-score of 4.27. Notably, this value surpasses the critical t-value of 2.26. Additionally, the significance level (sig) indicates a value of 0.00, which is below the predetermined alpha threshold. These findings underscore the substantive impact of asset management on the observed phenomena. Moreover, they imply a statistically significant relationship warranting further investigation.

Paired t test for two samples of asset management variables

<i>pengelompokan</i>	<i>Sebelum</i>	<i>Sesudah</i>
Mean	7,60	9,95
Variance	1,10	0,03
Observations	10,00	10,00
Pearson Correlation	-0,47	
Hypothesized Mean Difference	0,00	
df	9,00	
t Stat	-6,57	
P(T<=t) one-tail	0,00	
t Critical one-tail	1,83	
P(T<=t) two-tail	0,00	
t Critical two-tail	2,26	

Source: primary data processed in 2024

Based on the findings from various examinations utilizing the t-test, the variable categorizing assets exhibits a computed t-value of 6.57. This figure surpasses the critical t-value of 2.26, with a significance level of 0.00, indicating statistical significance as it falls below the predetermined alpha threshold. Consequently, it underscores the substantial

impact of asset grouping on the observed outcomes. Moreover, these results suggest a strong relationship between the classification of assets and the variables under consideration, emphasizing the importance of further exploration in understanding their interplay.

Paired t test for two samples of asset use variables

Penggunaan	Sebelum	Sesudah
Mean	8,20	9,10
Variance	0,84	0,49
Observations	10,00	10,00
Pearson Correlation	-0,21	
Hypothesized Mean Difference	0,00	
df	9,00	
t Stat	-2,25	
P(T<=t) one-tail	0,03	
t Critical one-tail	1,83	
P(T<=t) two-tail	0,05	
t Critical two-tail	2,26	

Source: primary data processed in 2024

After conducting various tests employing the t test, it was found that the asset utilization variable yielded a computed t value of 2.25. Notably, this value falls marginally below the critical t threshold of 2.26. Additionally, the significance level was determined to be 0.05, aligning precisely with the designated alpha value. These outcomes collectively suggest a close proximity between the observed data and the expected values, indicating a noteworthy yet not statistically significant relationship between asset utilization and the tested variables.

CONCLUSION

1. Paired t test for two samples of asset management variables

Variabel Pengelolaan Aset	
t hitung > t tabel	
t hitung (t stat)	4,27
t tabel (t critical)	2,26
atau	
nilai P-Value (sig) < alpha	
P value	0,00
alpha	0,05
kesimpulan	Ada Perubahan Signifikan

Source: primary data processed in 2024

In the asset management variable, there is a significant change, where the calculated t value is greater than t critical and the sig value is smaller than the alpha value. This shows that the Information and Asset System is very helpful for managing the assets of the Candirejo Tourism Village Cooperative.

2. Paired t test for two samples of asset grouping variables

Variabel Pengelompokan Aset	
t hitung > t tabel	
t hitung (t stat)	6,57
t tabel (t critical)	2,26
atau	
nilai P-Value (sig) < alpha	
P value	0,00
alpha	0,05
kesimpulan	Ada Perubahan Signifikan

Source: primary data processed in 2024

In the asset grouping variable, there is a significant change, where the calculated t value is much greater than the critical t and the sig value is smaller than the alpha value. This shows that the Information and Asset System is very helpful for grouping the assets of the Candirejo Tourism Village Cooperative.

3. Paired t test for two samples of asset use variables

Variabel Penggunaan Aset	
t hitung > t tabel	
t hitung (t stat)	2,25
t tabel (t critical)	2,26
atau	
nilai P-Value (sig) < alpha	
P value	0,05
alpha	0,05
kesimpulan	Tidak Ada Perubahan Signifikan

Source: primary data processed in 2024

In the asset grouping variable, there is a significant change, where the calculated t value is much greater than the critical t and the sig value is smaller than the alpha value. This shows that the Information and Asset System is very helpful for grouping the assets of the Candirejo Tourism Village Cooperative.

REFERENCES

- [1] Handayani, N. N. L., Muliastri, N. K. E. & Gotama, P. B. A. P. (2021). Pembelajaran Era Disrupsi Menuju Era Society 5 . 0 (Telaah Perspektif Pendidikan Dasar) I . PENDAHULUAN Evolusi cepat teknologi informasi dan komunikasi bagi membawa dan dahsyat lagi mampu menggantikan “ Era ini teknologi yang sudah ada konteks. *J. LAMPUHYANG* **3**, 79–91.
- [2] Wahyuni, Sri, Khoirudin, R. (2020). *Pengantar Manajemen Aset*. Nas Media Pustaka.
- [3] Widiyanto, M. A. (2013). Konsep dan aplikasi dalam penelitian bidang pendidikan, psikologi, dan ilmu sosial lainnya. *Stat. Terap.* (2013).
- [4] Sidik, M. (2017). Pengelolaan aset dan kebijakan fiksial. *Dep. menteri Keuang. republik Indones.*
- [5] Retnaningsih, D. (2022) Uji Beda Rerata. *J. Univ. Esa Unggul* **20**.