

TRANSFORMATION OF PNBP WORK UNIT INTO BLU: AN EFFORT TO IMPROVE STUDENT SERVICES IN UIN K.H. ABDURRAHMAN WAHID PEKALONGAN

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Abstract

This research has intended to describe the transformation of UIN K.H. Abdurrahman Wahid Pekalongan into becoming a Public Service Agency (BLU) and the implications for improving services and increasing revenue. The research setting at UIN K.H. Abdurrahman Wahid Pekalongan. This study has used a type of qualitative research with a descriptive approach because this study intends to investigate the problems of BLU State University transformation which require an organized and systematic settlement. This research has obtained data from two main sources, data obtained directly from the field regarding the transformation of UIN K.H. Abdurrahman Wahid Pekalongan became BLU on improving services and increasing income as well as secondary data obtained by BLU of other public universities indirectly. The data collection technique for this research used participant observation, in-depth interviews, and documentation. The validity of the research data has used triangulation and member checks with interactive analysis as a technique. The results of this study have concluded that UIN K.H. Abdurrahman Wahid Pekalongan is a government agency that provides education services. Transformation of UIN K.H. Abdurrahman Wahid Pekalongan became BLU by optimizing the potential of resources as an effort to increase service and income which has been addressed as an effort by UIN K.H. Abdurrahman Wahid is a stakeholder in Pekalongan in improving his services to the community, especially students. The main reason for the creation of UIN K.H. Abdurrahman Wahid Pekalongan a BLU is the effectiveness and efficiency of student services, where the application of BLU financial management patterns can be more effective and efficient in improving services to the community. In terms of rules and regulations, the government has provided flexibility in financial management, both in terms of revenue and state revenue. The main findings of this study have shown that the transformation of UIN K.H. Abdurrahman Wahid Pekalongan to become BLU is very ready to be implemented to create resource optimization as an effort to increase services and income through the provision of educational services.

Keywords: Transformation, PNBP work unit, BLU, service, and revenue.

INTRODUCTION

After Indonesian independence was achieved, the aspiration to improve the quality of education and the tendency for people to go to university grew (Sibgatullina, 2015; emami et al., 2023). In the decade of the fifties, regional higher education institutions began to emerge, responding to the needs of the community (Komsiyah, 2021). The dream of establishing a state college or university in Pekalongan, which at that time was a suburb of Central Java province, could be said to be impossible to pioneer.

STAIN Pekalongan was born and established in 1997. Its birth is a form of structuring and development of the Faculty of Shari'ah IAIN Walisongo in Pekalongan. The faculty of Shari'ah Pekalongan originally derived from the Faculty of Shari'ah Bumiayu which was established in 1968, but then integrated in 1970 and became one of the branch faculties of IAIN Walisongo Semarang. In 1973, the Bumiayu branch of IAIN Walisongo was moved to Pekalongan, due to a policy of "rationalization of branch faculties" from the central government, with consideration to be more prospective for the development and progress of a faculty in the future (Jaya & Subiyanto, 2018).

The position of the Faculty of Shari'ah in Pekalongan became stronger after the issuance of Presidential Decree No. 9 of 1987 concerning IAIN, which mentions the existence of the Faculty of Shari'ah IAIN Walisongo in Pekalongan. However, the faculty's situation became uncertain after the relocation policy to Surakarta in the early 1990s. This policy affected the Faculty of Shari'ah IAIN Walisongo Pekalongan, so its journey became unstable, and led to an uncertain crisis until the birth of STAIN Pekalongan in 1997.

Along with the efforts made by the academic community and stakeholders of the Faculty of Shari'ah Pekalongan, a new discourse opened among officials of the Ministry of Religious Affairs to save the existence of regional faculties as an asset of the people to implement the National Education System Act No. 2 the Year 1989. The rolling discourse, making officials of the Ministry of Religious Affairs took the policy to make changes to the regional faculty in IAIN into STAIN. This policy is done, in addition to the local faculty can develop as an independent state higher education institution (not dependent on the parent), and also organize the institution following the legislation in force. To realize this desire, throughout 1996, the Ministry of Religious Affairs conducted a series of meetings and consultations with relevant departments and institutions, while the regional faculties prepared the necessary supporting data, among others: Proposal of Institutional Arrangement Plan for the Establishment of STAIN, draft of the basic regulations of higher education management which are used as the basis for the preparation of regulations and operational procedures in higher education (Statuta) and draft of academic development script (Rohayana & Sofi, 2020).

After the preparation was considered sufficient, then in the speech of the Charity Day (HAB) of the Ministry of Religious Affairs, on January 3, 1997, the Minister of Religious Affairs conveyed the steps of structuring and development of Islamic higher institutions in IAIN. The policy step was then outlined in Presidential Decree No. 11 of 1997, dated March 21, 1997, on the establishment of 33 STAINs throughout Indonesia, including STAIN Pekalongan. The inauguration of the establishment of STAIN was carried out simultaneously by the Minister of Religious Affairs of the Republic of Indonesia, Dr. H. Tarmizi Taher in the Auditorium of the Ministry of Religious Affairs Jakarta on June 30, 1997/25 Shafar 1418 AH.

Furthermore, on August 1, 2016 STAIN Pekalongan was confirmed to change its status to the State Islamic Institute (IAIN) Pekalongan through Presidential Regulation of the Republic of Indonesia Number 73 of 2016. Thus, the birth of the Faculty of Sharia Bumiayu until its current development into UIN K.H. Abdurrahman Wahid Pekalongan is motivated by the spirit that this institution continues to grow and advance in meeting the needs of the people of Pekalongan

and its surroundings, therefore in the future UIN K.H. Abdurrahman Wahid Pekalongan is expected to be able to develop into UIN Pekalongan. This spirit is certainly inseparable from the life of Islamic propagation in Pekalongan (Sholehuddin et al., 2021).

Starting on June 08, 2022, UIN K.H. Abdurrahman Wahid Pekalongan was confirmed to change its status to the State Islamic University (UIN) K.H. Abdurrahman Wahid Pekalongan through Presidential Regulation of the Republic of Indonesia Number 86 of 2022. Thus, the birth of the Faculty of Sharia Bumiayu until its current development into the State Islamic University (UIN) K.H. Abdurrahman Wahid Pekalongan is motivated by the spirit that this institution continues to develop and advance in meeting the needs of the people of Pekalongan and its surroundings (Musthofiyah et al., 2021).

The current vision of UIN K.H. Abdurrahman Wahid Pekalongan is a long-term and dynamic vision with the understanding that excellence has a quality that is relative to time and conditions and is flexible in national and international scope. Gradually, the excellent conditions that will be achieved first are realizing effective and efficient institutional governance and governance as a basis for realizing excellent conditions from the process of organizing higher education so that further excellent conditions can be produced from the output and long-term impact (outcome) of higher education products at UIN K.H. Abdurrahman Wahid Pekalongan (Maulana & Adinugraha, 2020).

The vision of becoming a superior Islamic university in the development of science for humanity based on national culture has always been strived for as long as UIN K.H. Abdurrahman Wahid Pekalongan exists. For the development of UIN K.H. Abdurrahman Wahid Pekalongan through the 2021-2025 Strategic Plan, the management of UIN K.H. Abdurrahman Wahid Pekalongan currently puts forward the vision of becoming a superior and cultured university, as part of the phasing to realize the long-term vision of UIN K.H. Abdurrahman Wahid Pekalongan above which has been stated in the statute document of UIN K.H. Abdurrahman Wahid Pekalongan. The missions to achieve this vision are to organize transformative education to produce graduates who are superior, moderate, and humanist; develop and produce knowledge based on the harmonization of science and religion through research and scientific publications at the national and international levels; carry out participatory community empowerment based on Islamic and Indonesian spirits for humanity; and organize institutional governance in a professional, transparent, accountable and responsible manner (Lestari et al., 2021).

The difference when the university has become a Public Service Agency (BLU) is (1) BLU is a government agency that provides goods and services that are in direct contact with the community. Because BLU provides goods and services to the public, there is revenue earned by BLU from the fees charged to its consumers. This BLU revenue is Non-Tax Revenue (PNBP) while the Regional BLU revenue is other legitimate Regional Original Revenue for a region. In the government bureaucracy, there are so many organizations that act not as providers of goods and services, for example, government organizations that make regulations, law enforcement or justice, defense, and so on, so that these organizations will not receive direct income from the public for the services provided. (2) BLUs must carry out sound

business practices without prioritizing profit-seeking. This is a very special characteristic because government agencies are allowed to apply business practices as in what is commonly done by the business/private world. However, although organized as a business institution, BLU is not allowed to seek profit (not-for-profit). (3) BLUs are run with the principles of efficiency and productivity. This characteristic is far different from ordinary government agencies, which in organizing their services prioritize very high budget absorption, regardless of whether the activity reaches the right target or not. In BLU, budget absorption is not a target because budget surpluses can be reused in the following year to improve the quality of services. (4) There is flexibility and autonomy in running BLU operations, namely: flexibility in terms of financial management, flexibility in human resource management, and flexibility in terms of asset/goods management and procurement. (5) BLUs are exempted from the provisions of state financial management in general (Adyas Anwar et al., 2019). This provision is the spirit of autonomy given to BLUs to “be able to violate” the provisions in state finances. For example, BLU is allowed to use its revenue directly (Pahala, 2016).

The transformation of UIN K.H. Abdurrahman Wahid Pekalongan into a Public Service Agency (BLU) aims to optimize services and maximize the welfare of employees and students, to achieve its goals, the utilization of UIN K.H. Abdurrahman Wahid Pekalongan resources must be optimized to improve services and income at UIN K.H. Abdurrahman Wahid Pekalongan.

Transformation is a process of gradual change until it reaches the ultimate stage, changes that are made by responding to the influence of external and internal elements that will direct changes from previously known forms through the process of repeating or multiplying (Li & Kong Adventist, 2021). According to Wengler et al., (2020), transformation comes from the English word transform which means to control a form from one form to another. According to Samoldin et al., (2020), transformation is a change, changing from a previous state to a new one altogether. Transformation is a change that occurs from a previous state to a new and better one.

The resources according to Webster’s Encyclopedia are defined as follows the ability to fulfill or handle something. A source of supply, support, or assistance (Lee et al., 2020). Means produced by a person’s ability or thinking. According to the general understanding, a resource is something that is considered to have economic value. Components of the ecosystem that provide goods and services that are beneficial to human needs (Collins, 2021).

Wang et al., (2020) further says that something to be considered a resource must have two criteria: there must be knowledge, technology, or skills to utilize it and there must be demand for the resource. If these conditions are not met then something is called a neutral good. According to Adam Smith in the context of economics. Resources are all factors of production needed to produce output.

The concept of BLU Financial Management is contained in Law Number 1 of 2004 concerning the State Treasury. BLU is an agency within the Government established to provide services to the community in the form of providing goods and/or services that are sold without

prioritizing profit and carrying out its activities based on the principles of efficiency and productivity (Nurhasan et al., 2013).

According to the definition of BLU above, it is known that BLU UIN K.H. Abdurrahman Wahid Pekalongan was formed to provide services to the entire academic community, especially students. Service is a voluntary action from one party to another to simply help or a request to the other party to fulfill their needs voluntarily. Service is an aspect that cannot be underestimated in any business competition. Because with the service students will assess and then consider whether then they will be loyal to the service provider, in this case, UIN K.H. Abdurrahman Wahid Pekalongan. It is not uncommon for stakeholders to maximize their services to attract students as much as possible. Therefore, if you want to attract as many students as possible, you must know the meaning of the service itself. The definition of service in general, according to Rozikin et al., (2020) is to provide everything that other people need. According to Danley & Widmark, (2016), the definition of service is an activity carried out by an organization to customers who have purchased or utilized its products. Meanwhile, according to Barata, service will be formed due to the process of providing certain services from the service provider to the party being served.

A Public Service Agency (BLU) is a government agency that has the main task and function of providing services to the community but is given flexibility in financial management based on the principles of efficiency and productivity and sound business practices. In other words, managing a corporate-style government entity (Hasibuan et al., 2020).

The financial performance of BLU shows a positive trend, as evidenced by the growth of BLU revenue and the decreasing level of dependence of BLU on funding from Pure Rupiah (RM) (Kawatu & Kewo, 2021). In the last four years, BLU's revenue has grown by an average of 32.2% per year. In addition, BLU's positive performance in generating PNBP, which reached IDR 126 trillion in 2021, indicates that BLU's position is very strategic in contributing to the State Finance.

The challenge of increasing the operational efficiency of BLU services in 2023 requires strengthening BLU development policies by synergy, and simplification, as well as expanding service digitization through big data programs and data sharing between the Ministry of Finance and other ministries/institutions. In addition, a policy of optimizing cash management and utilizing idle assets is needed to add value and provide a good return (Wolok et al., 2018).

Some of the challenges in the future can also be faced together with a collaborative synergy between technical supervisors at K/L and financial supervisors at the Directorate General of Treasury of the Ministry of Finance. This synergy can be realized by harmonizing technical regulations at K/L with BLU regulations. Then, the financial and service performance of BLU must continue to be improved by the strategic role of the Ministry/Institution in preparing Key Performance Indicators of the BLU Board of Directors. The determination of challenging and achievable KPIs is an effective control system so that BLU objectives can be achieved.

Based on the data above, the income of UIN K.H. Abdurrahman Wahid Pekalongan if it officially becomes a BLU is also required for the benefit of maximizing student services.

Income is all receipts in the form of money or in the form of goods originating from other parties or industrial products that are valued based on money from the current property. Income is a source of income for a person to meet their daily needs and is very important for the survival and livelihood of a person directly or indirectly (B. Nugroho, 2017). Meanwhile, according to the Accounting Principles Board (APB), revenue is the inflow of assets into the company as a result of the sale of goods and services. Revenue is very influential for the continuity of K.H. Abdurrahman Wahid Pekalongan UIN services, the greater the revenue earned, the greater the ability of a business to finance all expenses and activities to be carried out. Based on the description above, the researcher is interested in researching the transformation of the formation of UIN K.H. Abdurrahman Wahid Pekalongan into a Public Service Agency (BLU) towards increasing services and revenue.

METHODS

The research setting is UIN K.H. Abdurrahman Wahid Pekalongan. This research is a qualitative type with a descriptive approach because this research aims to investigate the transformation of BLU public university's problems that require organized and systematic solutions (Arredondo et al., 2022). This study obtained data from two main sources, namely primary data (data obtained directly from the field regarding the transformation of UIN K.H. Abdurrahman Wahid Pekalongan into a Public Service Agency (BLU) on service improvement and revenue generation) and secondary (data obtained by other BLU public universities indirectly).

The data collection technique of this research using participant observation, and in-depth interviews, and was complemented by documentation (Gordon et al., 2022). Testing the validity of data in this study using member check triangulation. The data analysis technique used interactive analysis (Huberman & Miles, 1985).

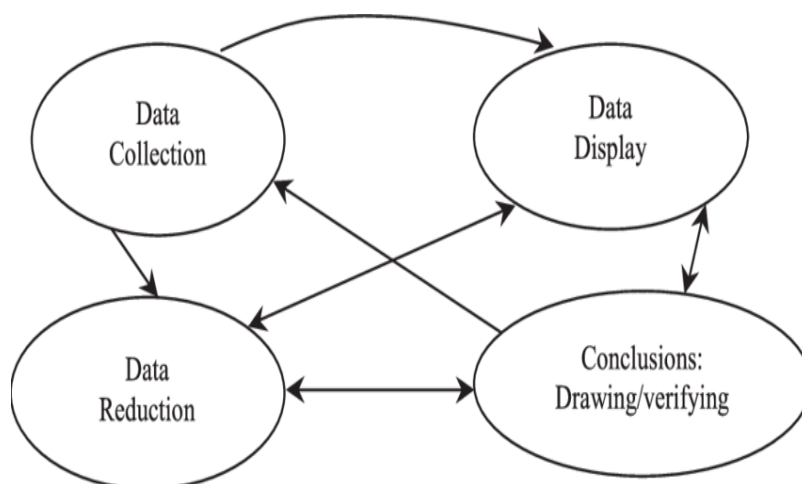


Figure 1: Diagram of interactive analysis techniques

RESULT AND DISCUSSION

PNBP Work Unit and BLU Financial Management: An Introduction

PNBP (Non-Tax State Revenue) for State Universities must all be deposited into the state treasury, if needed, the funds are disbursed through a fairly long and strict financial bureaucracy. This sometimes hampers the smooth implementation of academic activities in State Universities. If the financial management of State Universities refers to the concept of BLU, then not all revenues of State Universities must be deposited into the state treasury but may be managed by the State Universities concerned with a record of being ready and willing to be audited (Sari, 2017).

The proposal for a Public Service Agency Financial Management Pattern (PK BLU) was initially challenged by the Directorate of Higher Education, which at that time was very eager to realize universities that have their advantages because they have full autonomy to manage their universities. With the increasing number of findings of irregularities in the receipt and use of PNBP in several state universities and the high risk of violating the law, at the National Education Summit on February 4-6, 2008 in Jakarta and several meetings of rectors of state universities throughout Indonesia, it was agreed that state universities could propose PK BLU. The Legal Basis for BLU and PNBP consists of various laws (UU), Ministerial Regulations, Regulations of the Director General of the Treasury of the Ministry of Finance, and Business and Budget Plans (Hakiman, 2019).

A Public Service Agency is an agency within the Government established to provide services to the public in the form of providing goods and/or services that are sold without prioritizing profit and in carrying out its activities based on the principles of efficiency and productivity. BLUs exist within the central government and regional governments. BLUs in the regions are called Regional Public Service Agencies (Hermanto, 2019).

State financial reform mandates a shift in the budgeting system from traditional to performance-based budgeting so that the use of government funds becomes output-oriented. This change is crucial as the need for funds is increasing but government resources are limited. This budgeting is implemented by modern governments in many countries. Enterprising the government is a paradigm to encourage improved services by the government.

Performance-based budgeting is outlined in Law No. 17/2003 on State Finance, while Law No. 1/2004 on State Treasury Article 68 and Article 69 provide new direction that government agencies whose main tasks and functions provide services to the public can apply flexible financial management patterns by prioritizing productivity, efficiency, and effectiveness.

The main principles contained in the two laws are the basis for government agencies to implement BLU financial management. BLU is expected to be the first step in reforming public sector financial management, to improve government services to the community (Y. S. Nugroho, 2021).

Special characteristics that distinguish between Public Service Agencies and other organizational units or government institutions, namely: BLU is a government agency that

provides goods and services that are in direct contact with the community. Because BLU provides goods and services to the public, there is revenue earned by BLU from the fees charged to its consumers.

BLU's revenue is Non-Tax Revenue while BLUD's revenue is others legitimate Regional Original Revenue for a region. In the government bureaucracy, there are so many organizations that act not as providers of goods and services for example government organizations that make regulations, law enforcement/justice, defense, and so on, so that these organizations will not receive direct revenue from the public for services provided; BLU must run healthy business practices without prioritizing profit-seeking. This is a very special characteristic because government agencies are allowed to apply business practices as in what is commonly done by the business/private world. However, although organized as a business institution, BLU is not allowed to seek profit (Yuwantari, 2020).

BLU is run with the principles of efficiency and productivity. These characteristics are far different from ordinary government agencies which in the delivery of their services prioritize very high budget absorption, regardless of whether the activity reaches the right target or not. In BLU, budget absorption is not a target because budget surpluses can be reused in the following year to improve the quality of its services;

There is flexibility and autonomy in running BLU operations, namely: flexibility in terms of financial management, flexibility in human resource management and flexibility in terms of asset/goods management and procurement; BLU is exempted from the provisions of state financial management in general. This provision is the spirit of autonomy given to BLU to "be able to violate" the provisions in state finances. For example, BLU is allowed to use its revenue directly (PNBP for Central BLU or other legal PAD for BLUD) (Lukman, 2013).

The principle of BLU is that BLU operates as a working unit of the ministry of state/institution/local government for the purpose of providing public services whose management is based on the authority delegated by the parent agency concerned; BLU is part of the device for achieving the objectives of the ministry of state/institution/local government and therefore the legal status of BLU is not separate from the ministry of state/institution/local government as the parent agency; The minister/leader of the institution/governor/regent/mayor is responsible for the implementation of public service delivery policies delegated to BLU in terms of the benefits of the services produced;

Officials appointed to manage BLU are responsible for the implementation of public service delivery activities delegated to them by the Minister/agency leader/governor/regent/mayor; BLU carries out its activities without prioritizing profit seeking; Work and budget plans and financial and performance reports and BLU are prepared and presented as an integral part of the work and budget plans and financial and performance reports of state ministries/institutions/SKPD/local governments (Setyowati, 2020).

BLU manages the provision of public services in line with sound business practices.

Not all work units that have PNPB can become BLU work units. There are several requirements so that a Work Unit that has PNPB can become a BLU Work Unit, namely:

- a) **Substantive Requirements.** Carrying out the main tasks and functions related to the provision of public goods or services, such as services in the field of health, education, and research and development services; management of certain areas to improve the community's economy or public services such as authorities and Integrated Economic Development Areas; or management of special funds to improve the economy or services to the community, such as managing revolving funds for small and medium enterprises. The public service sector is operational, producing quasi-public goods/services. In its activities, it does not prioritize profit.
- b) **Technical Requirements.** Service performance in the field of main tasks and functions is worth managing and improving its achievement through BLU as recommended by the minister/head of the institution/head of SKPD under its authority, and the financial performance of the Work Unit of the agency concerned is healthy as shown in the BLU determination proposal document.
- c) **Administrative Requirements.** Statement of ability to improve service performance, finance, and benefits for the community; Governance pattern; Business strategic plan; Basic financial statements; Minimum service standards; and Last audit report or statement of willingness to be audited independently.

Public Service Agencies can be identified into three main clusters, namely the Health Cluster: consisting of Hospitals and Health Centers fostered by the Ministry of Health, TNI Hospitals, and Police Hospitals; the Education Cluster: consisting of State Universities, State Islamic Religious Universities, Health Polytechnics, and Other Polytechnics and Education Centers; Other Clusters: consisting of Fund Management BLUs, Area Management BLUs, Asset Management BLUs, Airports, and Other Goods and Services Providers (Costello, 2009).

“The results of the researcher's search found that the list of work units that have been designated as BLUs as of March 2020 is 243 BLUs.” (Muslih, 2022).

BLU Financial Management: An Advantages

Within the government bureaucracy, many work units have the potential to be managed more efficiently and effectively through the BLU pattern (Darmanto & Istianda, 2020). Some get a significant proportion of the revenue from the community related to the services provided, and some depend largely on APBN/APBD funds. Work units that earn a significant portion of their service revenues can be given flexibility in managing resources to improve the services provided. This opportunity is specifically provided for government work units that carry out operational public service tasks. This is an effort to do agency activities that do not have to be carried out by pure bureaucratic institutions, but by government agencies with business-style management, so that service delivery to the community becomes more efficient and effective.

The tagline developed in BLU is “Let the managers manage, make the managers manage”. The first tagline means allowing managers (work unit leaders) to manage government services

(education, hospitals, etc.) and use the budget most efficiently and effectively, while the second jargon means ensuring that the work unit has managed efficiently and effectively to produce performance. BLU is the implementation of enterprising government and performance-based budgeting (Fisk, 2020). To optimally carry out its functions and duties, BLU has flexibility in its management. The flexibilities include:

Revenue and expenditure. BLU operational revenue derived from PNB (Non-Tax State Revenue) can be used directly without first being deposited into the state treasury account, this is possible because BLU uses the Business and Budget Plan (RBA) mechanism. The accountability will be reported in the Budget Realization Report through SPM/SP2D endorsement. BLU's expenditure budget is a flexible budget based on equality between the volume of service activities and the amount of expenditure, expenditure can increase/decrease from the budgeted amount as long as the related revenue increases or decreases, at least proportionally (Dirgahayu et al., 2021).

Cash management. In the context of optimal cash management, BLU plans its cash flows, both cash inflows and cash outflows, including obtaining sources of funds to cover short-term deficits, as well as obtaining funds for long-term investment, and utilizing idle cash to obtain additional income, such as short-term deposits, etc (Mungal & Garbharran, 2014).

Management of receivables and payables. BLU can manage receivables (giving loans to other parties) and debts (borrowing funds from other parties) as long as they are managed and resolved in an orderly, efficient, economical, transparent, and responsible manner and provide added value according to sound business practices (Štangová & Víghová, 2021).

Investment. BLU can make short-term and long-term investments, as long as they are managed and settled in an orderly, efficient, economical, transparent, and responsible manner and provide added value according to sound business practices (Ahmad, 2020).

Procurement of Goods and Services. Procurement of goods and services of BLU whose sources of funds come from non-tax state revenues (PNB), unrestricted grants, and the results of cooperation with other parties can be carried out based on the provisions for the procurement of goods/services stipulated by the BLU leadership, as long as it does not conflict with applicable regulations (Hartati et al., 2020).

Accounting. BLU can develop its financial management policies, systems, and procedures, as long as they do not conflict with Financial Accounting Standards and Government Accounting Standards (Fredrikson et al., 1969).

Remuneration. Managing officials, supervisory boards, and employees can be given remuneration based on the level of responsibility and the demands of professionalism required, taking into account the existing financial capacity of the Work Unit (Harymawan et al., 2020).

Surplus/deficit. BLU budget surpluses can be used in the following fiscal year except by order of the Minister of Finance/governor/regent/mayor, under their authority, deposited partially or wholly into the State/Local Public Treasury by considering the BLU's liquidity position (Afanasiev & Shash, 2020).

Employment status (civil servants and non-civil servants). In its activities to provide services, BLU can employ non-civil servant professionals. Therefore, in BLU, there are civil servants and non-civil servants. The honorarium of non-civil servants depends on the financial capacity of each BLU, while still considering the applicable regulations (Asriani & Riyanto, 2020).

Based on the description above, it can be seen that the financial management pattern in BLU is a financial management pattern that is an exception to the provisions of financial management of government work units in general. The findings of this study have been confirmed by the statement of the Rector of UIN K.H. Abdurrahman Wahid Pekalongan with the statement:

“BLU is given flexibility in the form of discretion to implement sound business practices (based on good management principles in the context of providing quality and sustainable services) to improve services to the community to advance public welfare and educate the nation’s life.” (Mustakim, 2022).

Performance and Strategy Analysis towards BLU Financial Management

This section is intended to describe and explain the performance of UIN K.H. Abdurrahman Wahid Pekalongan over the past 3 years. The performance referred to in this context is the achievement of UIN K.H. Abdurrahman Wahid Pekalongan in organizing higher education. The performance of UIN K.H. Abdurrahman Wahid Pekalongan can be seen from several aspects, including service performance, financial aspects, aspects of teaching and education personnel, and aspects of facilities and infrastructure. The results of observations in the field have explained these five aspects.

1) Service Performance

Service performance is the main performance of UIN K.H. Abdurrahman Wahid Pekalongan in providing higher education services to students. The main performance is services that are in direct contact with students. This performance has an impact on the performance of other aspects.

The observation results explain that the performance evaluation which is part of the performance of service aspects at UIN K.H. Abdurrahman Wahid Pekalongan, including the following: The ratio of the number of student applicants to those accepted in the last 3 years has reached 4.15:1; The acceptance of new students in 2020 has increased by 2,541 students (16.43%) from the previous year or reached 18,007; 7 foreign students are active and currently studying at UIN K.H. Abdurrahman Wahid Pekalongan. H. Abdurrahman Wahid Pekalongan; More than 17% of graduates of UIN K.H. Abdurrahman Wahid Pekalongan work in national companies; The majority of accreditation of study programs at UIN K.H. Abdurrahman Wahid Pekalongan is accredited with B accreditation; The majority of achievements achieved by UIN K. Abdurrahman Wahid Pekalongan students. The results of the student satisfaction survey show that students are satisfied with the representative lecture facilities; The number of MoU at UIN K.H. Abdurrahman Wahid Pekalongan reaches 219 consisting of 186 Domestic MoU and 33 Foreign MoU; The number of scholarship recipients in the last 3 years totals 1,024

students; Data on the publication of scientific works of lecturers in the form of books has increased in 2022. The total of the last 3 years is 72 books; there has been a large increase in the number of scientific publications in the form of journals which is very significant each year. A total of 423 journals have been published in the last 3 years; a total of 69 community services have been recorded; the majority of journals at UIN K.H. Abdurrahman Wahid Pekalongan are Sinta 2 accredited and only 1 journal is Sinta 4 accredited.

2) Financial Performance

Financial performance measurement includes the development of realization of Non-Tax State Revenue (PNBP) in the last two years, the ratio of government subsidies, and the development of cost recovery. The findings of the performance achievements of UIN K.H. Abdurrahman Wahid Pekalongan can be explained as follows: The percentage of PNBP upward trend is an average of 14.26%; Comparison of PNBP Target & Realization has increased every year, an average of 10.25%; The percentage of government subsidy comparison in the last 5 years reached an average percentage level of 74.97; The percentage of cost recovery development has increased every year in the last 5 years, an average of 25.40%.

3) Performance of Educators and Education Personnel

In this section, data on the development of teaching and education personnel for the last three years is presented. The observation of the performance of educators and education personnel of UIN K.H. Abdurrahman Wahid Pekalongan found that in the last 3 years there has always been an increase in Educators (Lecturers) both civil servants and non-civil servants.); Based on academic qualifications, the majority of lecturers at UIN K.H. Abdurrahman Wahid Pekalongan are Expert Assistants (67.22%); Lecturers (18.60%); 8.37% as Head Lecturers (8.37%); 3.72% with qualifications as teaching staff; and professors (2.09%); Education Personnel (189 people) with the majority having contract status (64.50%) and 35.50% having civil servant status (35.50%).

4) Performance of Facilities and Infrastructure

This section presents performance data in the aspect of facilities and infrastructure in the form of library books, for the last 3 (three) years. The observation of the performance of facilities and infrastructure of UIN K.H. Abdurrahman Wahid Pekalongan found that the number of book titles and copies available in the last 3 years has always increased. 13,249 titles and 48,464 copies were recorded; There is cooperation with 3 electronic journal databases containing thousands of journals and millions of articles to serve the needs of library users; Data on the adequacy of infrastructure for higher education providers as of 2020 (classrooms, laboratories, etc.) are in very good condition and feasible to support lecture activities; UIN K.H. Abdurrahman Wahid Pekalongan has owned and utilized ICT-based information systems to support academic services, administrative services, and management. For the time being, UIN K.H. Abdurrahman Wahid Pekalongan has 14 integrated application systems; Land availability until 2021 is 176,124 m². Of the total land, 48,388 m² of which is a grant from the Pekalongan Regency Government. For future development, every year there is a plan to add 100,000 m²

of land so that in the next five years the institution is targeted to have 276,124 m² of land. The building area of UIN K.H. Abdurrahman Wahid Pekalongan is 35,428 m².

Strategies to achieve key performance indicators that have been set at UIN K.H. Abdurrahman Wahid Pekalongan. The strategies for each strategic policy direction are presented in the following table.

Table 1: Strategic Determination of Key Performance Indicators

Strategic Policy Direction	Strategy Initiatives Achieving Key Performance Indicators
Improved access, quality, and relevance	<ol style="list-style-type: none"> 1. Establishing cooperation and benchmarking with international accreditation agencies. 2. Strengthening the governance of SPMI, LKPS, and LED documents 3. Socialization of International Certification/Accreditation Institutions Recognized by the Government 4. Intensive Study Program Accreditation Assistance 5. Implement 9001: 2015, ISO 21001: 2018
Improved institutional capacity and competitiveness	<ol style="list-style-type: none"> 1. Improve the managerial and leadership skills of leaders 2. Implement the vision and mission of UIN K.H. Abdurrahman Wahid Pekalongan 3. Initiate international class 4. Establish cooperation with partners to improve quality capacity and institutional competitiveness 4.
Capacity building of human resources and infrastructure	<ol style="list-style-type: none"> 1. Career path assistance for lecturers and staff 2. Establishing cooperation with stakeholders and alumni 3. Increasing lecturer education to the doctoral level 4. Improving IT infrastructure 5. Optimization of the website and social media at UIN K.H. Abdurrahman Wahid Pekalongan
Development of the tri dharma of higher education based on the harmonization of science	<ol style="list-style-type: none"> 1. Increased research and service capacity 2. Strengthening funds through research and service cooperation 3. Stimulating scientific publication awards 4. Increase research collaboration between fellow lecturers and lecturers and students 4.

Source: Results of data triangulation, 2022.

Service and Revenue Forecasting of UIN K.H. Abdurrahman Wahid Pekalongan

The BLU management pattern provides flexibility to implement a healthy business to improve services to the community to advance public welfare and educate the nation's life. Under article 2 of PP No. 23 of 2005, there are two ways to implement the above practices, namely with flexibility in financial management based on economic, efficient, effective, and productive principles and applying sound business practices (Noviandari & Andesto, 2022).

The main principles contained in the law are the basis for government agencies to implement BLU financial management. BLU is expected to be the first step in reforming public sector financial management, to improve government services to the community (Setyowati & Sutarno, 2020).

Based on the experience of discussions with state universities that have just transformed into BLUs, the following obstacles were found: a) Human Resources: BLU must have different job and function, there must be a BLU leader under competency standards, and there must be operators and financial officers. These things were only discussed by universities during the procurement of information systems, not before the procurement of information systems; b) Management Process: if the budget submission process may be almost the same between Work Units and BLU, the only difference is the term. Apart from the term, differences also exist in the budget realization process. The realization of BLU funding sources depends on the policies of each agency. This is what is sometimes asked by universities that have just transformed into BLUs. Most of the BLU universities supported by e-Campuz, are equated with the process of Pure Rupiah (Pure Work Unit), aka the procedure is still the same; c) Minimum Service Standards: when a university is appointed as a BLU, it means that the university must have a picture, (public services) what will be provided to the public. This is contained in the Minimum Service Standards and has been discussed for the longest time. It is expected that when the college procures a financial information system, this has already been determined (Mukhlis & Pranoto, 2020).

The BLU status at UIN K.H. Abdurrahman Wahid Pekalongan currently leads to more flexible management. Many non-education work units are willing when challenged to become BLU because they feel that financial management will be less bound by bureaucracy-money must go to the state and then be requested through KPPN. This kind of bureaucratic complexity is sometimes a scourge for financial managers so when there is an offer to become a BLU, the Work Unit is immediately excited because they feel they have the capacity to generate more income. As previously explained, to become a BLU, human resources, BLU officials, and supervisory boards need to be prepared.

According to the BLU guidelines, the composition of the supervisory board team is influenced by the predicted turnover value, to the point that the structure involved must be from the relevant ministries and the Ministry of Finance. In the education sector, BLUs are currently under 3 Ministries namely: the Ministry of Education and Culture, the Ministry of Religious Affairs, and the Ministry of related institutions. This means that the stakeholders of higher education increase, although the day-to-day operational management becomes simpler.

Based on analysis in terms of the treasury management structure, most BLU universities are different from Pure Work Unit universities, although this is inseparable from the complexity or size of the university itself. BLU universities generally distinguish the revenue treasurer and output treasurer between BLU and, say, non-BLU, while universities with smaller study programs usually do not separate the Pure Rupiah (RM) Commitment Making Official (PPK) from the BLU PPK. This means that if the revenue is larger, there is a tendency for the university structure to be wider.

Technically, the thing that needs to be considered so that public universities can become BLU is financial performance. The financial performance of universities to become BLU has a minimum revenue of 15 billion rupiahs. Public universities are also expected to have a feasibility score above 150, and the PNB ratio of operational costs to salary costs needs to

avoid ineffectiveness to be congruent with the initial goal of having flexibility in fund management.

In addition to paying attention to technical requirements, UIN K.H. Abdurrahman Wahid Pekalongan who wants to transform into a BLU also needs to pay attention to financial data, for example, budget plan data. Budget plan data generally has no significant obstacles to be obtained by the system development team. The obstacle arises when the university must provide BLU service tariff data to the e-Campuz team. This BLU service tariff is related to the process of preparing revenue target data, as well as what the realization of revenue in higher education will be like. For example, if the BLU State University wants to open a dormitory rental service, the rental rate needs to be determined so that the State University can make a revenue target for the dormitory rental service for the coming fiscal year.

Another obstacle related to data was also encountered when universities were asked to collect standard cost rates for BLU funding sources. Some universities, because the budget line items between RM and BLU are different, want the BLU standard cost rate to be different from the RM standard cost but there is still no calculation of what standard cost they want to use.

Another difference between State University Pure Work Unit and BLU State University is the activities of State University. If Pure Unit State University carry out function-based activities, then BLU State University carry out activities based on a performance basis although based on experience, not all BLU State University have switched to a performance basis. The facts on the ground are also supported by the results of an interview with one of the faculty leaders who stated:

“These rules are already contained in the BLU manual; how BLU State University must prepare tariffs, prepare the BLU State University organization, and adjust the budget planning system, not just to spend the budget.” (Rismawati, 2022).

Transformation Model BLU of UIN K.H. Abdurrahman Wahid Pekalongan

In the implementation of the PNPB provisions, many State Universities face obstacles because the disbursement of funds that are very necessary for the operation of higher education cannot be carried out smoothly (Sinaga et al., 2020). For this reason, several State University leaders have taken a policy not to deposit all PNPB into the state treasury. But by internal and external auditing agencies such a policy is a deviation from the applicable laws and regulations. Several higher education leaders have become the target of investigations, and have even had to face a “trial by the press” because an opinion has formed in the community that the leaders of state universities have committed acts of corruption. Several leaders of State Universities have become victims of this “trial by the press” (Steele, 2013).

The process of changing the financial governance of UIN K.H. Abdurrahman Wahid Pekalongan from a Work Unit (Work Unit) of Non-Tax State Revenue (PNBP) to a Public Service Agency (BLU) has entered its final round.

Preliminary observations found that the struggle for the transformation of financial governance at UIN K.H. Abdurrahman Wahid Pekalongan required a lot of preparation and time. The

process started 10 years ago. However, its journey stopped and started again in 2020. In 2020 UIN K.H. Abdurrahman Wahid Pekalongan submitted the BLU document to the Finance Bureau of the Ministry of Religion, however, the data at that time missed the year, so it had to be corrected again. Then in 2022 even though there are still improvements, the application for UIN K.H. Abdurrahman Wahid Pekalongan was approved.

There are 4 documents submitted related to changes in financial governance, namely the Business Strategy Plan (RSB) document, BLU governance, Minimum Service Standards (SPM) documents, and financial reports for 5 years.

“For the Business Strategy Plan, UIN K.H. Abdurrahman Wahid Pekalongan has described the business units that will be run during BLU, such as ma’had al-jami’ah, modern cafes or canteens, halal certification through halal centers, ATMs, banks, sports facilities, and others that can be used as business units.” (Abadi, 2022)

Furthermore, related to BLU governance documents, namely the explanation of supervision including the preparation of supervisory resources. This is to ensure that services can run optimally and according to established regulations. Meanwhile, the SPM document relates to cost standards that will be charged to business units.

The last document, namely the financial projection document from the sources that are already owned and which will be improved in the next 5 years. The report describes the projected income coming from business units at UIN K.H. Abdurrahman Wahid Pekalongan. The meeting on the Determination of the Implementation of PK BLU UIN K.H. Abdurrahman Wahid Pekalongan also examined the 4 documents.

UIN K.H. Abdurrahman Wahid Pekalongan is ready to transform 100 percent into BLU. Because, the purpose of this BLU is to improve services, human resources, and infrastructure toward independence.

The results of interviews with the Head of the Finance and BMN Bureau of the Ministry of Religion:

“The advantages of the initial transformation of the PNBP Work Unit after it became the BLU Work Unit, UIN K.H. Abdurrahman Wahid Pekalongan can use all PNBP obtained without having to deposit it into the State Treasury Account. Apart from that, it is also necessary to pay attention to the strategy to increase revenue under PMK Number 129 of 2020.” (Subarja, 2022).

Several things that must be done after the BLU has been determined are compiling/improving SOPs for financial management, asset management, and goods/services management; drawing up a Budget Business Plan; submitting a proposal for DIPA Revision in 2022 to become DIPA BLU; submit a request for a BIOS account in the form of a username and password to the PK BLU Development Directorate, and submit service fee proposals.

The importance of managing State Property (BMN). BMN needs to be managed because BMN is the main supporter of public services, supporting government tasks and functions, as well as a means of administering government.

“BMN has a high value as the main component of the balance sheet of the Government Goods/Services Procurement Policy Agency (LKPP). In addition, BMN can also increase HR opportunities to learn through the construction and development of educational facilities. These reasons are sufficient to answer why BMN management is important.” (Subarja, 2022).

The results of observations in the field in this study show that the emphasis is on the paradigm shift that must occur after the transformation into a BLU Work Unit, before becoming a BLU, the paradigm is to become an administrator who must be orderly in administration, physically orderly, and legally orderly. After becoming a BLU, you must learn to be an asset manager who considers the best and highest use, revenue center, and cost efficiency.”

CONCLUSION

Determination of government agencies that provide many services to the community, especially related to the provision of goods and/or services that are sold without prioritizing profit. Transformation of UIN K.H. Abdurrahman Wahid Pekalongan became PK BLU by optimizing the potential of resources as an effort to improve services and income must be addressed as an effort by stakeholders of UIN K.H. Abdurrahman Wahid Pekalongan in improving his services to the community, especially students. The main reason for making UIN K.H. Abdurrahman Wahid Pekalongan become BLU is the effectiveness and efficiency of public services, whereby implementing the BLU Financial Management Pattern, government agencies that have been designated as BLU are expected to be more effective and efficient in improving services to the public. Based on these provisions, government agencies that can be designated as BLU also include State Universities (PTN), one of which is UIN K.H. Abdurrahman Wahid Pekalongan. This is because higher education is a government agency that carries out the provision of educational services. But UIN K.H. Abdurrahman Wahid Pekalongan also had to meet several requirements before becoming a BLU. To support State University that are designated as BLUs, the government provides flexibility in managing their finances. Revenues that are the result of BLU activities are given flexibility in financial management, namely the agency can use the funds it has received without having to deposit it in the state treasury first to accelerate the provision of services to the community. A country certainly needs a separate income to carry out its activities or programs, such as spending, improving infrastructure, and so on. State income is often referred to as state foreign exchange, namely money or funds owned by the government both from within and outside the country. State income is an important aspect of the stability of government performance. There are several types of state income where some come from tax collection, some come from outside the tax, and there are also gifts as appreciation to the Indonesian government. The results showed that the transformation of UIN K.H. Abdurrahman Wahid Pekalongan becoming a public service agency does not affect PNPB revenue. This means that any increase or decrease in PNPB is not affected by the formation of a public service entity.

Suggestions and recommendations

Suggestions and recommendations conveyed through this research are UIN K.H. Abdurrahman Wahid Pekalongan must pay attention to other factors to increase PNPB; the results of this study can be used as a reference for the development and deepening of knowledge about BLU transformation at PTKIN, and preferably UIN K.H. Abdurrahman Wahid Pekalongan added a business venture to increase Non-Tax State Revenue.

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