

**PUBLIC INSTITUTION FINANCIAL GOVERNANCE
TRANSFORMATION POLICY IN THE PERSPECTIVE OF PUBLIC
ADMINISTRATION (STUDIES IN STATE ISLAMIC RELIGIOUS
HIGHER EDUCATION INSTITUTIONS IN INDONESIA)**

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Abstract

In facing the challenges of globalization, operational issues, quality, and relevant scientific development, State Islamic Religious Higher Education Institution are affirmed by the policy of transforming financial governance based on the Public Service Agency. The implication is that the cost of higher education services at state universities is getting higher so that it can close access for financially disadvantaged people. This study aims to examine the direction of the policy based on public administration discipline. This research is designed as library research, so the data collection employs document studies in books, reports, articles, and relevant documents. The results of this study reveal that the Public Service Agency based financial governance transformation policy in public universities is intended to provide flexibility, professionalism, and autonomy in financial management with a performance-based budgeting system. This is in line with the idea of the paradigm of public administration from the perspective of new public management, which offers ideas to improve the performance of government-owned institutions through the internalization of entrepreneurial values found in the performance of the business sector.

Keywords: Financial Governance, Public Administration, State Islamic Religious Higher Education Institution, Public Service Agency

A. INTRODUCTION

The existence of higher education as an institution that organizes higher education has an important role in creating human capital for long-term investment in building and educating the nation's life (Hakim, 2019). In addition, universities are also responsible for accelerating sustainable changes in the nation's condition and the future moral education of leaders and citizens. This refers to the purpose of establishing a university, which is to prepare quality human resources who have academic and or professional abilities that can apply, develop and or enrich the treasures of science, technology, and art in order to build the progress of the civilization of society and the nation (Danyathi, 2016).

Higher education has somewhat different characteristics from other organizations (Handoyo, 2010). As an academic institution mandated to practice the threefold missions of higher education (Tri Dharma Perguruan Tinggi), research, and community service, there are three types of excellent university management: teaching university, Research University, and Entrepreneurship University. Meanwhile, based on the management authority, the classification of universities is divided into two: public universities, which are owned by the government, and private universities, which are owned by the community or society. Despite the fact that Indonesia has a ministry dedicated to overseeing universities, the Ministry of

Higher Education, Culture, Research, and Technology, this ministry does not prevent other ministries from taking involvement in governing universities. Nearly all ministries and non-ministerial state institutions have tertiary institutions as well. These institutions can be official, which means that graduates have a work contract to join the ministry in question as civil servants, or non-secretarial, which means that they do not have a work contract with the ministry that oversees their existence.

Universities are currently struggling with the caliber of their graduates and the necessity of conducting important scientific research since employers need to absorb higher education graduates more quickly (Sauri et al., 2019). Operational issues and more difficult global challenges are also encountered by higher education. Globalization of the economy and the information technology revolution, which is now in the digitalization phase, are two key factors that have a significant impact on Indonesian higher education.

The management of higher education is also thought to be reluctant to innovate and create in response to changes, still focused with technical issues, leaders who are afraid to take risks, the human resources mindset, and imprecise frameworks (Rieg, Gatersleben, and Christie, 2021). Universities are predicted to be unable to survive and would gradually but surely lose their position in society if they are unable to adapt to these global problems promptly and appropriately (Effendi, 2003).

Facing various problems and challenges that arise due to the dynamics of change and the demands of global society, universities are required to prepare transformative-strategic steps, policy interventions, and work systems that are fast and flexible and encourage the involvement of various stakeholders in higher education institutional governance (Slamet, 2014). Furthermore, starting from the demands of institutional capacity building, since 2000, public universities have received policy interventions to transform financial governance from the work unit model to become public service agencies (BLU) and State Higher Education Institution of Incorporated Legal Entity (PTN-BH) (Sitorus et al., 2022).

Based on data in the Higher Education Database (PD-DIKTI), the number of universities spread across all regions in Indonesia is recorded at 4,717 units (Setiawan & Lenawati, 2020). Meanwhile, within the Ministry of Religious Affairs of the Republic of Indonesia, according to data from the Education Management Information System (EMIS) in 2022, the number of Islamic religious universities reached 864 institutions, with details of 58 with the status of State Islamic Religious Higher Education Institution (PTKIN) and 806 with the status of Private Islamic Religious Higher Education Institution (PTKIS) which are grouped in 15 coordinate areas throughout Indonesia (Ministry of Religion, 2022).

In preparing PTKIN, that is competitive, survival, and sustainable in facing various dynamics of change due to globalization, there are two forms of strategic policy intervention carried out by the Ministry of Religious Affairs of the Republic of Indonesia. The first is institutional transformation in the form of status change, from STAIN (State Islamic Specialised College) to IAIN (State Islamic Institute), and IAIN to UIN (State Islamic University). The second is financial governance transformation from the work unit model to the BLU model. On the one

hand, the BLU-based financial governance transformation policy in public universities offers financial management independence. On the other hand, it may result in expensive higher education services at public universities (Diyanto et al., 2021), which may restrict access for those who are less financially capable (Zulfikar, 2012). Based on the paradigm of public administration as a science that discusses the cooperation system of groups of people to achieve public goals, including solving problems and serving the interests of the public, it is urgent to study the execution of this policy.

B. METHOD

This research is designed as descriptive qualitative research to examine the direction of BLU-based financial governance transformation policies in implementing public higher education under the Ministry of Religious Affairs of the Republic of Indonesia. This research is included in library research, namely research whose data sources come from printed materials in the form of books, reports, archives, magazines, newspapers, and various types of documents that are accessed manually and online (Khatibah, 2011) so that this research limits its data sources to library collection materials without the need for field research, where data is collected using documentation techniques (Zed, 2008).

Therefore, the data in this study is categorized into secondary data because the data used by researchers to answer research questions have been processed by the first source. The sources of library data in this study consist of official documents on BLU governance regulations issued by the Ministry of Finance of the Republic of Indonesia, articles on the results of empirical research on BLU governance at PTKIN, PTKIN-BLU performance reports, and PTKIN-BLU performance evaluation results documents published prepared by the PPK BLU of the Ministry of Finance of the Republic of Indonesia which is obtained directly and online through internet media.

Furthermore, the data is analyzed using the interactive model of Miles, Huberman, and Saldana (2014: 33) which consists of three channels, namely data condensation, data display, and drawing conclusions and verification, which the process does not always run systematically from one flow to the next, but is carried out simultaneously, thus making researchers more dynamic and interactive. To ensure the validity of the data as a basis for drawing conclusions, a data validity test was carried out using credibility criteria of sources is done by comparing data findings from one document with others against the same question. Furthermore, the research findings are reviewed based on theories relevant to the public administration science in the context of transforming public service agency-based financial governance in public universities.

C. RESEARCH FINDING

In the mandate of Law No. 25 of 2000 concerning the National Development Program for 2000-2004, several demands for strategic steps must be taken by universities to maintain the sustainability of the quality and existence of their role. First, because of the economic crisis, the educational world is required to be able to maintain the results of educational development

that have been achieved. Second, to anticipate the era of globalization, the educational world is required to prepare competent human resources to compete in the global job market. Third, in line with the implementation of regional autonomy, the national education system is required to make changes and adjustments to realize a democratic educational process, pay attention to the diversity of regional needs or conditions and students, and encourage community participation (DPR RI, 2004).

The enactment of Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury as a normative basis for implementing BLU Financial Management policies reflects a change in the traditional budgeting system to performance-based budgeting so that the preparation and implementation of the BLU model public university budget. Not only are those based on inputs and processes, but also are output-oriented so that it is projected to improve university financial governance independently and professionally as business units in general (www.radenintan.ac.id, 2018).

Conceptually, BLU is a financial management system in public institutions that provides flexibility in the use of the budget and provides an opportunity to use directly any revenue from non-tax state revenue generated by a public institution through a mechanism for paying for services provided. This is intended to increase effectiveness and efficiency in order to encourage improvements in public service performance (Wibawa, 2012).

Furthermore, based on data from the Ministry of Finance in 2020, 16 PTKIN work units received affirmation of financial management policies with a public service agency financial management pattern system (PPK BLU). Among those are UIN Syarif Hidayatullah Jakarta, UIN Sunan Gunung Djati Bandung, UIN Sunan Kalijaga Yogyakarta, UIN Walisongo Semarang, UIN Maulana Malik Ibrahim Malang, UIN Sunan Ampel Surabaya, UIN Sultan Maulana Hasanuddin Banten, UIN Alauddin Makassar, UIN Mataram, UIN Arraniry Aceh, UIN Imam Bonjol Padang, UIN Syarif Kasim Riau, UIN Raden Fattah Palembang, UIN Sulthan Thaha Saifuddin Jambi, UIN Raden Intan Bandar Lampung, UIN North Sumatra, IAIN Tulung Agung, and IAIN Bukit Tinggi (PPK BLU, 2020).

Unfortunately, the performance of PTKIN BLU governance has not met satisfactory results because the ratio of BLU funds to the State Budget has only reached 3% with a success rate of using the budget of 75.14% and still relies on sources of income from the academic field in the form of single tuition fees for students. It shows that the BLU-based financial governance transformation policy has yet to be able to encourage the emergence of an entrepreneurial spirit in the management of state universities (Kemenag, 2021).

Based on the Indonesian Ministry of Religious Affairs performance report in 2020, the ratio of BLU funds to the State Budget (APBN) is 3%. The total BLU budget is IDR 2,071,045,050,000, while the APBN budget is IDR 61,484,993,089,000 (Kemenag RI, 2021). The performance of BLU budget realization at PTKIN BLU is also still low, averaging 75.14%. The BLU PTKINs that are still low are IAIN Tulung Agung (46.88%), UIN Maulana Malik Ibrahim Malang (52.23%), IAIN Bukit Tinggi (58.91%), UIN Imam Bonjol Padang (58.00%), UIN Sunan Kalijaga Yogyakarta (65, 38%), UIN North Sumatra Medan (69.33%), UIN

Walisongo Semarang (70.27%), UIN Raden Fattah Palembang (71.02%), UIN Maulana Hasanuddin Banten (73.67%), and UIN Raden Intan Bandar Lampung (78.79%) (Kemenag, 2021). Referring to the data above, the application of the BLU system policy to 16 PTKIN within the Ministry of Religious Affairs of the Republic of Indonesia had little implications for the financial independence of these universities. For this reason, the implementation of the BLU model financial governance transformation policy at PTKIN requires the leaders of state universities under the auspices of the Ministry of Religious Affairs of the Republic of Indonesia to no longer make policies in the use of the budget sourced from the State Budget. However, it must strive to create creativity and innovation to obtain new sources of funds or income independently through the utilization and management of assets owned, both academic and non-academic assets (Izzaty, 2011). The low performance of financial governance at PTKIN BLU indicates that the planning system and the functioning of the structures involved in BLU financial management are not optimal (Slamet, 2014). There are several causes of BLU model financial governance at PTKIN that have not been running effectively, including the tug of interest between policy actors, a governance environment that shows a strong bureaucratic culture in financial management and consistently implementing financial procedures with reference to regulations that apply generally to government agency work units (Waluyo, 2014).

In addition, the mindset of employees who are not willing to change, the existence of leaders who do not dare to take risks, and are unable to increase creativity and innovation by sticking to the principles of efficiency and effectiveness are problems faced in the financial management of the BLU model in state universities (Riyanto, 2012). In comparison, the main reason for making government agencies into BLU is effectiveness and efficiency in improving services to the public by transforming the entrepreneurial spirit in government performance through a flexible budget management system (Waluyo, 2011).

Taking into account the orientation of the BLU model financial governance transformation policy, improving the performance of the BLU model financial governance at PTKIN has the urgency to continue to be carried out, both through policy interventions to improve the quality of management, leadership, and increase the competence of public university human resources quickly and precisely. So that it can maintain and enhance the role of PTKIN as an institution that organizes public higher education mandated by law to build a smart, superior, virtuous, and noble society for Indonesian next generation in the future (Pendis, 2020).

The BLU model-based financial governance transformation policy has provided ample space for PTKIN BLU to carry out financial management independently and professionally with the principles of economy and productivity, as well as the application of sound, efficient, and effective business practices in order to provide the best service to the community explains that this policy orientation has a positive influence on the development of public organizations (Amirya et al., 2012). It is because the presence of government agencies that hold BLU status is intended to provide services to the community to advance public welfare and educate the nation's life (Juliani, 2018).

D. DISCUSSION

Financial governance transformation policy which is manifested in the form of implementing BLU in government work units, as applied to several PTKINs as state universities under the auspices of the Ministry of Religion Affairs of the Republic of Indonesia, according to the Regulation of the Minister of Finance of the Republic of Indonesia No. 129/PMK. 05/2020 concerning BLU Management Guidelines aims to improve services to the community to promote general welfare and educate the nation's life and provide flexibility in financial management based on economic and productivity principles and the application of sound business practices (Kementerian Keuangan RI, 2020).

From the perspective of public administration studies, as a discipline that talks about the cooperation system of groups of people to achieve public goals (Owen, 1994), the BLU-based financial governance transformation policy applied to PTKIN as a state university is intended to provide greater flexibility and authority in managing its resources, both physical, financial, and human resources, including the curriculum. It is a form of paradigm shift in the management of public institutions from old public administration to new public management.

The governance of public institutions, such as state universities with work unit status, is based on the internalization of values offered by the old public administration. In this case, it has the idea that public services are based on good morals, good paternalistic relations between subordinates and superiors, emphasizing the loyalty of subordinates who can help the ruler, limiting government interference in private affairs, prioritizing formal bureaucratic procedures in public services, a dichotomy between politics and administration, and centralized decision making (Thoha, 2005). However, this is considered unable to provide solutions to the complexities the public sector faces in its public service functions.

In the meantime, the presence of new public management as a criticism of old public administration thinking offers the idea of transforming the performance of the private sector to the public sector. It provides more flexibility and authority to public sector managers to create creativity and innovation in improving the performance of public services, with the logic that managing and controlling government is not much different from managing and controlling business-run government-like business (Denhardt & Denhardt, 2003).

According to new public management thinking, the management of the relationship between state universities as public institutions owned by the government and the community as users of academic services are understood to be the same as the transaction relationship process carried out by those who manage business activities. That is always prioritizing and controlling the quality of its products to maintain the trust of its customers because a high price for any service is not necessarily an indicator or guarantee of excellent quality, but the quality indicator is whether service users get the desired product (Mudie & Firrie, 2006).

The emergence of the new public management paradigm was initiated by the idea of reinventing government, which wants to make changes and improve public sector performance by presenting an entrepreneurial-style managerial approach (entrepreneur government). Nonetheless, the term reinventing government does not mean that every official or civil servant

is required to trade or do business like an entrepreneur but rather improve the public sector governance system through efforts to internalize or transform the entrepreneurial spirit to create effective and efficient public sector performance (Winengan, 2018).

From the perspective of new public management, the BLU-based financial governance transformation policy in public universities does not teach PTKIN BLU to always hunt for profits from each service. Rather, it offers ideas about the effective governance of public institutions based on an entrepreneurial spirit in their service performance. With enthusiasm for work driven by the vision and mission of becoming a superior PTKIN BLU, creativity and innovation will be developed in creating quality service products or satisfying service recipients to build a strong state and society (Surjadi, 2012).

The focus of the paradigm of public administration from the perspective of new public management as a movement is the adoption of the advantages of private company management techniques to be implemented in the public sector, which is stereotyped as rigid, bureaucratic, expensive, and wasteful. The private sector is much more developed because it is used to competing and finding new opportunities. The private sector has made many innovations and management principles. In new public management, the government must technically adopt private performance by cutting bureaucracy (Osborn & Plastrik, 1997) and administratively by adopting business values such as competition, customer choice, and respect for the entrepreneurial spirit (Osborn & Gaebler, 1992).

The internalization of new public management values, which is the orientation of implementing BLU-based financial governance transformation policies, can encourage PTKIN BLU managers to always work hard in order to improve their institutional governance. In this sense, various economic potential resources can be empowered as a source of income, from unproductive to productive, from low to high production. This kind of governance model is well known in business organizations or the business world, so it is very relevant to be transformed in the governance of public sector organizations (Thoha, 2010).

From the perspective of new public management, the BLU-based financial governance transformation policy at PTKIN will also encourage competition in the quality of services in implementing higher education managed by state universities. It can be seen from measuring performance based on outputs, not inputs, driven by mission, not provisions and regulations, acting preventively based on risk management, involving stakeholders in every policy action, and not only thinking about spending the budget but also how to get budget to improve the quality of public services (Osborne & Gaebler, 1992).

To support more effective and efficient management of PTKIN BLU, the management of PTKIN BLU must learn from business organizations and apply the spirit of the business sector with its accountability. First, business accountability means that the organization must be able to survive. The condition is that there must be no loss and must have a profit. The PTKIN BLU organization does not have to have a profit. However, it must have equal accountability, i.e., with a minimum source of funds, and create maximum results and value. For this reason, the task of PTKIN BLU is not only to spend the budget but must think about the extent of the

results it has achieved.

Second, social accountability (stakeholders) means that the responsibility carried out by PTKIN BLU is not only internal to the organization but, more broadly, external to the community or public (Thoha, 2005). PTKIN BLU does relate directly to the community or social environment, but to what extent it is socially responsible. Slow academic and non-academic bureaucratic services, budget use that has no clear outcomes, and low employee performance are examples of the lack of social responsibility shown by PTKIN BLU.

The third is corporate accountability. The necessity of every organization's presence in order to provide meaning makes this accountability important. The only requirement for PTKIN BLU organizations to survive and thrive is the ability to develop into learning organizations (Donovan, 1994). As a result, the PTKIN BLU organization must conduct learning that is equally as quick as corporate organizations, particularly in the digitalization era that the globalization of society has brought about.

Starting with defining a clear vision, mission, and objectives of what the target achievement of PTKIN BLU is, it is necessary to operationalize efforts to improve the performance of PTKIN BLU that are facilitated by the transformation policy of financial governance based on the principles of reinventing government and carried out by the paradigm of public administration science in the perspective of new public management (Ferlie et al., 1996). Additionally, it develops tactics that have an impact on achieving the best performance, establishing the target audience as customers and putting them in control, and fostering an entrepreneurial culture within the PTKIN BLU (Nugroho, 2001).

The application of agensification in BLU management at PTKIN finds its relevance to be carried out on the condition that a mindset change must be made from all employees so that they have a mindset that can always adapt to change (Slamet, 2014). Given that, the performance of PTKIN BLU management of the Ministry of Religious Affairs of the Republic of Indonesia has not been following the expected (Slamet, 2014). Additionally, they must prioritize efficiency and effectiveness while being prepared to take chances and boost creativity (Riyanto, 2012). In this situation, it is possible to achieve this either by extending organizational business services, which entails increasing creativity and innovation to produce new service products, or by intensifying organizational business service governance, which entails enhancing the effectiveness and efficiency of service management that has been held through the use of assets owned by PTKIN-BLU.

E. CONCLUSION

In state universities with academic business cores, the transformation policy of the Public Service, Agency-based Financial Governance is intended to strengthen the flexibility and independence of their budgets in order to finance the requirements of raising the quality of services to the community. This strategy is an effort to help public organizations operate better by internalizing the ideals provided by the new public management paradigm. However, because BLU-based state universities still heavily rely on central government financial support

to fund the public services they manage, the policy of transforming the performance of the business sector to the public that is carried out by new public management does not have a significant impact on the emergence of creativity and innovation of the entrepreneurial spirit.

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