

JURNAL ILMIAH MANAJEMEN BISNIS DAN INOVASI
UNIVERSITAS SAM RATULANGI (JMBI UNSRAT)

**ANALYSIS OF THE READINESS FOR CHANGES IN THE FINANCIAL SYSTEM
OF PUBLIC SERVICE AGENCY STATE UNIVERSITY (BLU) BECOME PTN
LEGAL ENTITY (PTNBH)
(STUDY AT UNIVERSITAS NEGERI SEMARANG)**

Herlina, Riza Firmansyah, Atta Putra Harjanto, Rudi Hartono

Universitas Negeri Semarang

ARTICLE INFO

Keywords:

*Regulation, Financial Information System,
Financial Reporting, PTN Legal Entitie.*

Kata Kunci:

Regulasi, Sistem Informasi Keuangan,
Pelaporan Keuangan, Badan Hukum PTN.

Corresponding author:

Herlina

herlina@mail.unnes.ac.id

Abstract. *This study aims to analyze how the readiness of the financial system of UNNES was transformed into a PTN Legal Entities (PTNBH). Readiness that was studied included regulations or rules, financial information systems, and financial reporting readiness. The research method used is qualitative with a case approach. The data used in this study are secondary data and primary data from informants. The results show that in general, UNNES is ready to transform into a PTN Legal Entities (PTNBH) from the aspect of financial regulation readiness, financial information systems and financial reporting.*

Abstrak. Penelitian ini bertujuan untuk menganalisis bagaimana kesiapan sistem keuangan UNNES bertransformasi menjadi PTN Badan Hukum (PTNBH). Kesiapan yang dikaji meliputi regulasi atau aturan, sistem informasi keuangan, dan kesiapan pelaporan keuangan. Metode penelitian yang digunakan adalah kualitatif dengan pendekatan kasus. Data yang digunakan dalam penelitian ini adalah data sekunder dan data primer dari informan. Hasilnya menunjukkan bahwa secara umum UNNES siap bertransformasi menjadi PTN Badan Hukum (PTNBH) dari aspek kesiapan regulasi keuangan, sistem informasi keuangan dan pelaporan keuangan.

INTRODUCTION

The issuance of Law Number 12 of 2012 concerning Higher Education and Government Regulation Number 26 of 2015 concerning Forms and Mechanisms of Funding for Legal Entity State Universities is a new beginning for the world of education in Indonesia, especially State Universities. Prior to this regulation, the financial management status of State Universities only consisted of two, namely State Universities Working Units and Public Service Agency State Universities. The existence of these regulations makes State Universities with Legal Entity status given more autonomy in the academic and non-academic fields so they can compete at the world level.

Until the end of 2021 the number of Legal Entity State Universities is increasing. The increasing number of Legal Entity State Universities from year to year demands that State Universities that have been granted autonomy in the academic and non-academic fields must improve the quality and quality of education so that they can compete globally. The following is data on the number of Legal Entity State Universities.

Table 1 Number of PTN Legal Entity in Indonesia

No	Name PTNBH	Year of Determination
1	Institut Teknologi Bandung	2013
2	Universitas Gadjah Mada	2013
3	Institut Pertanian Bogor	2013
4	Universitas Pendidikan Indonesia	2014
5	Universitas Sumatra Utara	2014
6	Universitas Airlangga	2014
7	Universitas Padjadjaran	2014
8	Universitas Diponegoro	2014
9	Universitas Hasanuddin	2014
10	Institut Teknologi Sepuluh Nopember	2014
11	Universitas Sebelas Maret	2020
12	Universitas Andalas	2021
13	Universitas Brawijaya	2021
14	Universitas Negeri Padang	2021
15	Universitas Negeri Malang	2021

Source : <https://jdih.setneg.go.id>

According to Maarif dan Wijayanto, (2017) Legal Entity Public Higher Education is a higher education management pattern that is considered well-established in the management of academic and non-academic fields which includes management of the fields of organization, finance, student affairs, manpower (staffing) and infrastructure. Specifically in the financial sector, Legal Entity State Universities will be more flexible because the budget originating from the APBN is only for personnel expenditure purposes. So that later financial management will have more autonomy in using the budget other than the APBN.

Universitas Negeri Semarang (UNNES) which will become a Legal Entity State University based on an approval letter from the Ministry of Education, Culture, Research and Technology Number 0801/E.E3/KB.00/2021 November 18, 2021 must prepare from all aspects, especially financial management which will be the spearhead in supporting academic autonomy. Currently, UNNES has the status of a Public Service Agency Public Higher Education Institution since 2009. In the financial aspect, there are actually fundamental differences between Public Service Agency State Universities and Legal Entity State Universities. Based on Government Regulation Number 8 of 2020 concerning Amendments to Government Regulation Number 26 of 2015 concerning Forms and Mechanisms of Funding for Legal Entity State Universities, Autonomy of Legal Entity State Universities in the financial aspect is very more flexible when compared to State Universities Public Service Bodies.

This difference is interesting to study in research because different regulations will require UNNES as an organization to face its readiness for change. The readiness that must be faced is from the side of the financial system. The financial system at Legal Entity State Universities is required to be more independent both in an effort to earn income or in spending. If an organization is not ready to make changes, it will certainly create new problems. According to Setyawan and Listiara (2018)) changes in the organization will involve organizational culture, organizational structure characteristics, organizational policies, standard operating procedures for employees, and even individuals within the organization itself (*change content*). Various kinds of dynamics that accompany the change in status to PTNBH have formed a number of stimuli that will be received, organized, and interpreted by employees into something that has meaning for them.

Several studies related to the problems faced by Legal Entity State Universities are actually still little done. Several studies examining Legal Entity State Universities from the financial management aspect of Legal Entity Colleges include Azis dan Irianto (2020), Mukhlis dan Supriyadi (2018), Sujoko (2020) and Sagara & Yustini (2019). The focus of this research will examine the readiness of the UNNES financial system from Public Service Agency State Universities to Legal Entity State Universities from various aspects including regulations or rules, financial information systems or applications, and financial reporting readiness.

Research Objectives

This study aims to analyze how the readiness of the UNNES financial system is from regulations or rules, financial information systems or applications, and financial reporting readiness in the face of changes from Public Service Agency Work Units to Legal Entity State Universities from the perspective of organizational readiness theory.

The results of this research are expected to contribute to the academic world in general and especially to UNNES in financial preparation to become a PTN Legal Entity. The results of this study are also expected to serve as material for *stakeholder* in the financial management of UNNES as a PTNBH.

LITERATURE REVIEW

Organizational Readiness for Change

According to Weiner (2009) organizational change readiness is a situation faced by an organization due to changes in organizational policies or structures that require the organization to change. Change readiness can occur at the individual, group, unit, departmental and organizational levels. Change readiness can be assessed and studied at every level. However, organizational change readiness is not *multi-level* construction but also a *multi-faceted*. In summary, readiness for change will materialize more quickly if the organization has higher readiness, then members of the organization will be committed to realizing the changes desired by the organization.

According to Listyawati dan Sholihin (2019) to realize faster organizational change, organizational members are more likely to initiate change, exert greater effort, show greater persistence, and display more cooperative behavior, so they can implement the desired organizational changes. Although organizational change is quite difficult to materialize quickly according to Weiner (2009) using motivational theory and social cognitive theory organizational change can be realized.

Legal Entity State Universities (PTNBH)

The enactment of Law Number 12 of 2012 concerning Higher Education has an impact on financial management for State Universities to have levels related to flexibility in managing their finances. Currently, the levels in financial management for State Universities are grouped into three groups, namely Satker State Universities, Public Service Agency State Universities and Legal Entity State Universities. The issuance of Minister of Education and Culture Regulation Number 4 of 2020 concerning Amendments to Minister of Education and Culture Regulation Number 88 of 2014 concerning Changes in State Universities to Legal Entity State Universities also makes it easier for other State Universities to change their status to become Legal Entity State Universities. Following are the requirements for State Universities to become State Universities Legal Entities

- a. organize Tridharma Higher Education quality;
- b. managing the PTN organization based on the principles of good governance;
- c. meet the minimum standards of financial feasibility;
- d. carrying out social responsibility; and
- e. role in economic development

Financial Management of Legal Entity State Universities (PTNBH)

In terms of financial management, the Government has issued regulations for Legal Entity State Universities by issuing Government Regulation Number 8 of 2020 concerning Amendments to Government Regulation Number 26 of 2015 concerning Forms and Funding Mechanisms of Legal Entity State Universities. The regulation describes important points in the financial management of Legal Entity State Universities. In terms of income, Legal Entity State Universities have two sources of income, namely from the State Expenditure Government Budget (APBN) and the Non-State Government Expenditure Budget (APBN). Sources from the APBN are given to pay for employee expenses such as employee salaries, meal allowances for civil servants and Professor/Lecturer Profession Honorary Allowances. Meanwhile, with the transition to becoming a Legal Entity State University, revenues are no longer recognized as PNPB but instead fall into the Non-APBN category. Following are the types or income groupings for PTN-BH.

Table 2 Types of PTNBH Non-APBN Income

No.	Non APBN
1	Community Funds
2	Education Costs
3	Endowment Fund Management
4	PTNBH Bussines
5	PTNBH cooperation
6	PTNBH Wealth Management
7	APBD
8	Loan

Source : PP Nomor 8 Tahun 2020

Financial Management of State Universities Public Service Agency (BLU)

Based on Ministerial Regulation Finance Number 129/PMK.05/2020 concerning Guidelines for the Management of Public Service Bodies, the aim of the BLU Working Unit is to improve services to the community to promote general welfare and educate the nation's life by providing flexibility in financial management based on economic and productivity principles, and implementing Healthy Business Practices. Financial management at Public Service Agency Public Universities in general is actually almost the same as ordinary Work Units, but Public Service Work Unit Work Units are given more authority and flexibility in financial management, especially related to Non-Tax State Revenue (PNBP). Work units of the Public Service Agency can invest directly with Non-Tax State Revenue (PNBP) owned to increase the amount of income outside the main business/service provided. In addition, Non-Tax State Revenue (PNBP) can also be used directly for spending by taking into account financial principles in an accountable, effective and efficient manner and must comply with applicable regulations. It is different from the usual Satker which does not have authority over the Non-Tax State Revenue (PNBP) it owns because it has to be deposited into the state treasury first before being used by the Satker.

Previous Research

Research that specifically conducts research on the readiness of the financial system at Legal Entity Colleges is still very little done. Even so, there is some research that is relevant to the topic of this research. Azis and Irianto (2020) examines the Transformation of Brawijaya University from State Universities Public Service Bodies to Legal Entities: Strategies for the Transition Period in Financial Aspects. Mukhlis and Supriyadi (2018) examines the Design of Risk Management Systems at Higher Education Legal Entities at Gadjah Mada University. Listyawati and Sholihin (2019) conducted a study on the Analysis of Factors of Readiness and Stakeholder Support for Changes in Status to Become a Regional Public Service Agency. Sophianingtyas' research (2020) conducted research on Readiness Analysis for Changes in the Financial System of State Universities with Public Service Agency Status to Become Legal Entity State Universities (Studies at Open Universities).

Sagara and Yustini (2019) conducted research on a Phenomenological Study on the Implementation of Legal Entity Higher Education Governance in Indonesia. Sujoko (2020) conducted research on the Concept and Practice of the Financial Scope of State Universities Legal Entities. Hamid dan Chritine (2019) conducted research on the Tax Aspects of Legal Entity State Universities (PTNBH) in Indonesia. Lasambouw (2013) conducted research on Policy Analysis on Higher Education Autonomy in the Form of Educational Legal Entities.

RESEARCH METHOD

Research Approach

This research uses qualitative methods. This research began with the publication of UNNES approval to become PTNBH from the Ministry of Education, Culture, Research and Technology. The

issuance of this agreement is interesting to study more deeply to find out whether from a financial perspective UNNES is ready to become a PTNBH. The approach used is a case study

Data Types and Sources

The type of data used in this study is a combination of primary data and secondary data. Primary data is data that is directly taken from the first source. In this study, the information obtained through interviews with parties involved in building the UNNES financial system. Secondary data is data that is not collected by the author himself, for example statistical data, statements or other publications. Secondary data obtained by researchers in the form of financial report data, rules/regulations and supporting documents.

Data Collection Techniques

Data collection techniques in this study were conducted by conducting interviews and collecting the required documents by asking questions about the research to informants or people who are experts in their fields, in this case Commitment Making Officers, Head of BPK, Coordinators, Sub-coordinators, Treasurer, IT team and staff involved in preparing the UNNES financial system with the aim of obtaining accurate information. Interviews were conducted in person or using electronic media.

Data collection was also carried out through direct observation of research locations and documentation that was deemed important, to observe current conditions related to the existing financial system and future readiness if it becomes a PTNBH.

Data Analysis and Interpretation

Data analysis was carried out by measuring how far UNNES was ready to become a PTNBH from a financial system point of view. Measuring this can be achieved by analyzing the readiness of regulations or rules related to finance as a PTNBH, readiness of financial information systems or applications, and readiness of financial reporting.

RESEARCH RESULTS AND DISCUSSION

Public Service Agency State Higher Education Regulations

The Public Service Agency Regulation was first issued by the Government in 2005 through Government Regulation of the Republic of Indonesia Number 23 of 2005. In this regulation, in general, a work unit with the status of a public service agency is given the authority to manage Non-Tax State Revenue (PNBP) directly without being deposited. to the state treasury first. As a consequence, the BLU Work Unit validated Revenue and Expenditure to the State General Treasurer as a form of responsibility.

UNNES has been designated as a Public Service Agency State University since 2008 through KMK 362/KMK.05/2008 dated December 17, 2008. Since then Unnes has always developed in its financial management. Even now, it has been widely used as a reference by other BLU Working Units who wish to learn financial management.

Based on the theory of organizational change readiness UNNES can follow changes as a BLU Working Unit. This is in line with the results of an interview with the Head of the Planning and Finance Bureau who is also the Commitment Making Officer who said:

"UNNES is one of the BLU state universities that has been around for a long time and is well established, so far the financial management as a BLU has been good enough and many other Satkers have visited UNNES to learn how to carry out financial management. UNNES has also often won awards at the national level in financial management."

Based on information from the Head of the Planning and Finance Bureau as well as the Commitment Making Officer, it shows that in fact UNNES as a PTN BLU is quite well established and ready to transform into a PTNBH in general. To make this happen, joint cooperation from stakeholders is needed so that the transformation into a State University with a Legal Entity becomes more prepared from all aspects, especially the financial aspect as an important support.

Legal Entity State University Regulations

Regulations for Legal Entity State Universities are published through Government Regulation Number 8 of 2020 concerning Amendments to Government Regulation Number 26 of 2015 Concerning Forms and Mechanisms of Funding for Legal Entity State Universities. This regulation is a development of previously issued regulations that have been adjusted. The main purpose of issuing these regulations is to improve the quality of education, especially so that State Universities are able to compete at the global level, therefore more and more flexible authorization is needed both in the academic and non-academic fields.

Currently, UNNES has been approved as a Legal Entity State University through a Letter of Approval from the Ministry of Education, Culture, Research and Technology through Letter No. 0801/E.E3/KB.00/2021 November 18, 2021. The issuance of the letter requires UNNES to be prepared to transform into PTNBH, especially in the financial sector which is very clearly different when compared to PTN BLU.

Based on the theory of organizational change readiness, the essence of organizational change is the readiness of people in an organization. According to Hami and Hinduan (2016) the main key to change lies in humans as the source and driver of change, because they are the ones who will accept or reject a change.

Until mid-2022, UNNES's legal basis as a PTNBH is just waiting for a Government Regulation to be signed by the President of the Republic of Indonesia. The internal preparation that has been done is reviewing the PP draft with the Ministry of Finance, Ministry of Law and Human Rights, Ministry of Education, Culture, Research and Technology before the PP is ratified by the President of the Republic of Indonesia.

Other regulations that have been prepared include the draft Chancellor's Regulations related to UNNES financial management as PTNBH. The draft Chancellor's Regulation was made by an internal team from UNNES accompanied by the Ministry of Finance. Based on the results of interviews with the Personnel Coordinator who is also the PTNBH internal team, said:

"UNNES's readiness to transform into a PTNBH in terms of preparing financial regulations is still progressing. The team from the Ministry also continues to assist us if there are things that are unclear. We also learned a lot from several State Universities that had previously become PTNBHs. This is very important to do so that later when it officially becomes a PTNBH UNNES there is no confusion in making regulations related to the financial system. Some of the regulations that have been made are mandates from the PP UNNES draft as PTNBH so they must be made as a form of compliance with the rules above and used as a legal basis in the future in managing PTNBH finances "

Based on information from the Coordinator for Personnel Affairs, there are nine draft Chancellor Regulations that have been made in relation to the change of UNNES into a Legal Entity College. In more detail, the following is the title of the draft Chancellor's Regulation on *cluster* financial

Table 3 Title of the Draft Regulation of the Chancellor of the *Cluster* for Finance

No.	Title Draft Chancellor's Regulation
1	Guidelines for Procurement of Goods/Services for State Universities with Legal Entities at Semarang State University
2	Administration of Assets Owned by Semarang State University
3	Procedures for Supervising and Controlling Assets Owned by Semarang State University
4	Procedures for Writing Off Assets Owned by Semarang State University
5	Use of Assets Owned by Semarang State University
6	Management of Assets Owned by Semarang State University
7	Management of Funds for State Universities with Legal Entities at Semarang State University

8	Accounting Policies for State Universities with Legal Entities at Semarang State University
9	Mechanisms and Procedures for Implementing Accounting and Financial Reports at Semarang State University

Source : Processed data , 2022

The information in table 3 above confirms that UNNES in general is ready to become a State University with a Legal Entity from the aspect of regulation/financial rules. This is in accordance with the theory of organizational change readiness where the essence of organizational change starts from the human resources owned. Human resources/employees at UNNES have prepared regulations so that the organization is better prepared for changes in status to become a Legal Entity State University.

UNNES Financial Information System

Financial information system (Sikeu) is a system created with the aim of facilitating financial management. Sikeu UNNES began to be made and used starting in 2009 since it was designated as a State Higher Education Agency for Public Services. Since 2009 until now. Sikeu continues to be developed according to user needs and applicable regulations. According to Kafrawi *et al.*, (2022) the use of Sikeu at UNNES has a very important role in supporting financial performance. As a Higher Education Public Service Agency, UNNES has been given authority in managing the financial sources of PNBP funds. So that the existence of a Financial Information System (Sikeu) is needed to support the performance of UNNES as one of the Public Service Agency PTN.

The UNNES Financial Information System (Sikeu) is currently widely adopted by other Public Service Agency Work Units. This shows that Sikeu UNNES has been recognized by many work units because it is very helpful in supporting the financial performance of the Public Service Agency work units and following regulatory changes. Some of the BLU Satkers who adopted Sikeu included PTN, IAIN, UIN, Polytechnics, Service Schools and other BLU Satkers.

These results indicate that in fact the UNNES Financial Information System (Sikeu) is very well established to be used to help sustain financial performance or support non-financial performance. The transformation of UNNES into a Legal Entity State University requires UNNES to change, one of which is the Financial Information System (Sikeu) that it currently has.

According to Hami & Hinduan (2016) based on the theory of organizational change readiness, an organization will be ready to change if all elements support it, starting from human/employee resources to its infrastructure. Looking at the Financial Information System (UNNES) that is currently owned, it is very ready to transform into a Financial Information System version of Legal Entity State Universities. Based on the results of interviews with IT staff as Sikeu developers (UNNES), information was obtained:

"The Financial Information System (Sikeu) is a system that has an important role and is integrated with other systems at UNNES. Several integrated systems include student UKT payment systems, accounting information systems, budgeting information systems, remuneration information systems, academic information systems, etc. Until now, the Financial Information System (Sikeu) has always been developed following user needs and regulations. Seeing the current conditions, if UNNES is transformed into a Legal Entity State University, the Financial Information System (Sikeu) can still be used and developed in accordance with applicable regulations and policies. It takes cooperation from the finance team to convey ideas and ideas that need to be changed or developed and the IT team as a developer is ready to develop them in accordance with regulations as PTNBH."

Meanwhile, the results of interviews with the PNPB Budget Sub Coordinator obtained information:

"The UNNES Financial Information System (Sikeu) is a very important system and plays a role in UNNES financial management as BLU. The Financial Information System (UNNES) is always being developed according to user needs and the latest regulations. Sikeu is also used as material for making important decisions for stakeholders. If you look at the current conditions, it needs to be repaired in accordance with regulations as PTNBH."

The information obtained by the informants confirmed that UNNES was actually ready to make changes to the Financial Information System version of Legal Entity State Universities. The steps that have been taken to prepare for changes to the Financial Information System (Sikeu) include:

1. Conducting comparative studies to several Legal Entity State Universities
2. Forming an internal team to evaluate the current Financial Information System
3. Creating Standard Operating Procedures (SOP) for the Financial Information System to be used
4. Reviewing financial regulations to be applied to Sikeu
5. Arranging a team to create Sikeu sub-systems
6. Creating a Tax Information System

Financial Reporting Readiness

UNNES, which is currently still a Public Service Agency Public University, still uses the Financial Management Standards in Government Regulation No. 74 of 2012 concerning Public Service Agency Financial Management and Minister of Finance Regulation No. 76 Concerning Guidelines for Accounting and Financial Reporting of State Universities Public Service Agency. Based on the source of funding for State Universities with Legal Entities, UNNES will later be required to submit two financial reports, namely financial reports sourced from the APBN and Non-APBN. Non-APBN financial reports will be almost similar to those of the private sector and must be audited by a Public Accounting Firm and follow the standards set by the Indonesian Institute of Accountants. Following are the types of reports made by PTNBH

Table 4 Types of PTNBH Financial Reports

No	Types of Reports	Reported to
1	Report on the realization of the use of PTN Funding Assistance Legal entities	1. KPA 2. Board of Trustees (Majelis Wali Amanat), Every Quarter
2	Performance Reports	1. Board of Trustees (Majelis Wali Amanat) 2. Minister Finance 3. Minister of Culture, Research, Technology and Higher Education (Every year)
3	Audited PTN Legal Entity Financial Statements	

Source: PMK No.100/PMK.02/2020

According to Syam dan Riswandi (2017) PTNBH finances consist of financial position reports (balance sheets), activity reports, cash flow reports and notes on financial statements and PTN Legal Entity Performance Reports prepared in a systematic, accurate and accountable manner (Article 20 Paragraph 2 PP 26/2015). So, it is clear that PTNBH financial reports must follow the standards set by the Indonesian Institute of Accountants.

UNNES's readiness to transform as PTNBH in terms of financial reporting by forming a team for preparing accounting policy guidelines as PTNBH. Later these guidelines will be used if they have been designated as PTNBH. In addition, in order to prepare the financial reporting application as a PTNBH, the Head of Planning and Finance Bureau took the initiative to form a budgeting and financial system redesign team. The team consists of various elements including the Chancellor's Expert Staff, Lecturers, Coordinators, IT Team and Technical Staff. Based on the results of interviews with BPK head informants, information was obtained:

"In order to prepare UNNES financial reporting as PTNBH, UNNES formed a budgeting and financial system redesign team with the aim of accelerating the development of an integrated system starting from budgeting, implementation and reporting. Currently, UNNES has a Budgeting Information System, Financial Information System and Accounting Information System. Later these three systems must be integrated with each other so that they will be more effective and help UNNES's performance as a PTNBH in the financial sphere. The Redesign Team is expected to be able to carry out their duties according to the schedule that has been made."

The formation of a team to redesign the budgeting and financial system as one of the steps to prepare an integrated financial system foundation as a PTNBH. After changing status to PTNBH, UNNES will be more independent in terms of financial policy so that an integrated and effective system is needed to help PTNBH's performance. The tasks of the budgeting and financial system redesign team are presented in Figure 1.

The Redesign Team that has been formed is given tasks that are mutually sustainable between teams. If all the teams work well, UNNES will be better prepared for the change to become a PTNBH.

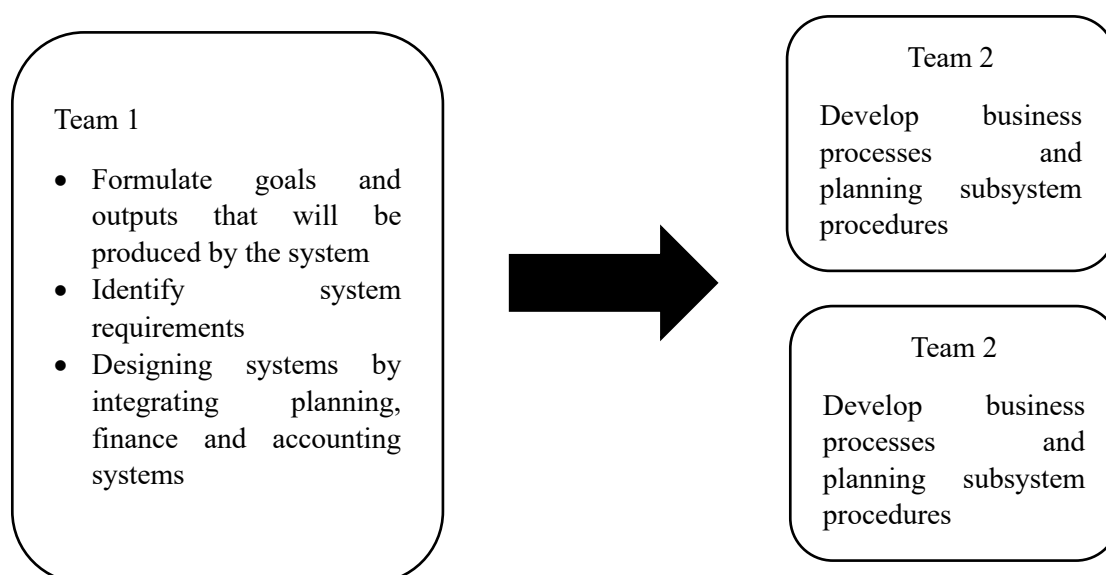


Figure 1 Tasks of the Budgeting and Financial System Redesign Team

Based on the information obtained from the Head of the Budgeting and Finance System Redesign Team, information was obtained that in general, all systems would be integrated and interconnected. An overview of the system design plan will be presented in Figure 2.

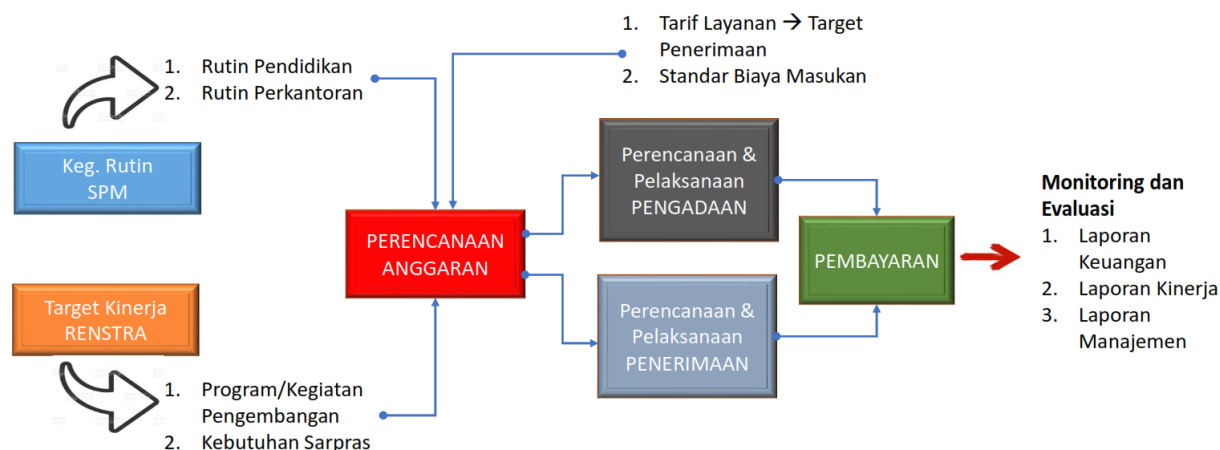


Figure 2 Redesigning the Budgeting and Financial System

Figure 2 shows that to obtain financial reports, performance reports and management reports must start from budget planning. Budget planning can be done if the supporting data regarding the performance targets of the Strategic Plan are well prepared, especially for non-APBN funding sources. When planning, it must also be based on applicable rates or standards so that during the budget execution process the planning and implementation can be synchronized.

In terms of the budget preparation process, when compared to PTN BLU, PTNBH is very different. If PTN BLU sources its funding only from the APBN, later when it has changed its status to PTNBH, the source of funding will increase to non-APBN. This difference requires more preparation in the budget preparation process. Based on interviews with informants, the following information was obtained:

“The current budget planning process is actually going quite well, where budget preparation starts from the lowest unit and continues up to the top. After the unit inputs the budget plan, it is then reviewed and validated. After validating the budget preparation process, it is input into the SAKTI Application because UNNES is still a PTN BLU and all funding comes from the APBN. In the future, if it has been designated as a PTNBH, the budget preparation process will be divided into two. The first is for funding originating from the APBN where the process is not much different from the current conditions. Secondly, for funding sources other than the APBN, the budget will be approved by the Board of Trustees (MWA) as the highest authority in setting the budget. Currently, we have planned a formulation of a budget that is in accordance with the PTNBH pattern so that later when it becomes a PTNBH, it remains only to implement it.”

The information obtained illustrates that currently, readiness in the budget preparation process as PTNBH is still looking for an appropriate formula and then implementing it into an integrated system as shown in Figure 2. Implementing an integrated system requires cooperation from all parties.

Income and Cash Balance

One of the considerations for the approval of state universities to become legal entity state universities is seen from the financial aspect or financial capacity. If the income earned is sufficient to finance PTN operations, then it can be said that a PTN can be independent and can be approved to become a PTNBH. The following is a recapitulation of total income for the last three years.

Table 5 Recapitulation of the 2019-2021 UNNES Revenue Percentage (In Percentages)

No	Description	2019 (%)	2020 (%)	2021 (%)
1	Revenue from Education Services	86.64	85.35	82.16
2	Income outside of Education Services	17.84	13.36	14.65
	Total	100	100	100

Source : Data processed, 2022

Based on table 5 above, the total income for education services for the last three years (2019-2021) is still the largest source of income when compared to income outside of education services. Looking at this data, if UNNES transforms into PTNBH it must increase the percentage of total income outside of education service income. One thing that can be done is to optimize the business unit that is owned and open other business units that can help increase the amount of income outside of education services. Income can also be obtained from good cooperation with the Regional Government or the Private sector. Based on the results of interviews with informants, the following information was obtained:

"If you look at the current conditions, indeed the amount of education service income (UKT and SPI) is still the largest contributor to income at UNNES. If UNNES transforms into PTNBH, the business unit owned must be boosted so that it is more optimal in generating income. Currently, UNNES is reviewing business units that can be developed again and making plans for new business units that have opportunities to generate income. In addition, cooperation efforts are needed with various parties to help increase revenue. That way, gradually the amount of income outside of education services will increase."

Seeing the conditions in table 5 and information from informants, it can be said that UNNES needs to work hard to increase the amount of income outside of education services. UNNES's readiness to increase revenue outside of education services is by optimizing existing business units and planning to open other business units as a support to increase revenue. Apart from business units, extra effort is needed to establish cooperation with various parties, both the Government and the private sector.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the results obtained in the field, both secondary data and direct information from informants, it can be concluded that in general UNNES is ready to transform into a Legal Entity State

University in the aspect of financial system readiness which consists of regulations or rules, systems or financial information applications , and financial reporting readiness.

Recommendation

This research is a type of qualitative research with a case approach. Suggestions for further research can expand the object or research subject so that the research results can better describe conditions in the field.

REFERENCE

- Azis, M. F., & Irianto, G. (2020). Transformasi Universitas Brawijaya Dari Perguruan Tinggi Negeri Badan Layanan Umum Menuju Badan Hukum: Strategi Pada Masa Transisi Dalam Aspek Keuangan. *Jimfeb*, 9, 103–111. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/7345>
- Hami, A. El, & Hinduan, Z. R. (2016). Organizational Change Readinnes Pada Universitas X. *Psymphatic : Jurnal Ilmiah Psikologi*, 2(1), 1–16. <https://doi.org/10.15575/psy.v2i1.442>
- Hamid, M. L., & Chritine. (2019). Aspek Perpajakan Perguruan Tinggi Negeri Badan Hukum (PTNBH) di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 7(3), 419–432. <https://doi.org/10.17509/jrak.v7i3.17553>
- Kafrawi, S., Firmansyah, R., Hartono, R., & Budiman, K. (2022). Evaluasi Sistem Informasi Keuangan Universitas Negeri Semarang Dengan Pendekatan Delone dan Mclean. *Jurnal Ekonomi Dan Manajemen*, 5(2), 87–102. <https://doi.org/10.25273/The>
- Kansil, D. F., Tulung, J. E., & Pandowo, M. H. C. (2022). Antecedent Peer-To-Peer Lending Investment Intention In Manado. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi)*, 9(1). <https://doi.org/10.35794/jmbi.v9i2.42345>
- Listyawati, N., & Sholihin, M. (2019). Analisis Faktor-Faktor Kesiapan Dan Dukungan Stakeholders Terhadap Perubahan Status Menjadi Badan Layanan Umum Daerah (Studi Pada Puskesmas-Puskesmas Di Kabupaten Klaten). *Jurnal Kebijakan Publik*, 53(9), 1689–1699.
- Maarif, M. S., & Wijayanto, H. (2017). Komparasi Sistem Remunerasi Pada Tiga Perguruan Tinggi Negeri Badan Hukum (PTNBH). *Jurnal Manajemen Dan Organisasi*, VIII(3), 190–206.
- Mukhlis, M., & Supriyadi, S. (2018). Desain Sistem Manajemen Risiko Pada Perguruan Tinggi Negeri Badan Hukum (PTN BH). *Journal of Applied Accounting and Taxation*, 3(2), 158–167. <https://doi.org/10.30871/jaat.v3i2.875>
- Nursalin, K. K., Kristiawan, A., Gunawan, I., & Honggana, H. (2021). Analisa Atribut Pusat Perbelanjaan Paris Van Java Bandung Terhadap Keterlibatan Pengunjung Pusat Perbelanjaan Paris Van Java Bandung. *JMBI UNSRAT (Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratulangi)*, 8(3). <https://doi.org/10.35794/jmbi.v8i3.36789>
- Peraturan Pemerintah Nomor 8 Tahun 2020 tanggal 24 Januari 2020, tentang Perubahan atas Peraturan Pemerintah Nomor 26 Tahun 2015 Tentang Bentuk dan Mekanisme Pendanaan Perguruan Tinggi Negeri Badan Hukum
- Peraturan Pemerintah Republik Indonesia Nomor 74 Tahun 2012 Tentang Perubahan Atas Peraturan Pemerintah Nomor 23 Tahun 2005 Tentang Pengelolaan Keuangan Badan Layanan Umum
- Peraturan Kementerian Keuangan Nomor 100/PMK.02/2020 tentang Tata Cara Penyediaan, Pencairan, Dan Pertanggungjawaban Pemberian Bantuan Pendanaan Perguruan Tinggi Negeri Badan Hukum
- Sagara, Y., & Yustini, S. (2019). Studi Fenomenologis Tentang Implementasi Tata Kelola Perguruan

- Tinggi Badan Hukum di Indonesia. *Jurnal Ilmu Akuntansi*, 12(2), 249–258.
<https://doi.org/10.15408/akt.v12i2.13226>
- Setyawan, F. B., & Listiara, A. (2018). Hubungan Antara Persepsi Mengenai Status Perguruan Tinggi Negeri Badan Hukum Dengan Kesiapan Untuk Berubah Pada Tenaga Kependidikan Universitas Diponegoro. *Jurnal Empati*, 6(4), 6–10.
- Sujoko, A. (2020). Konsep dan Praktek Ruang Lingkup Keuangan Perguruan Tinggi Negeri Badan Hukum. *Administrative Law & Governance Journal*, 3(3), 442–463.
<https://ejournal2.undip.ac.id/index.php/alj/article/view/9646>
- Syam, A., & Riswandi, D. I. (2017). *Standar Akuntansi Keuangan Untuk Pengelolaan Keuangan Perguruan Tinggi Negeri Badan Hukum*. 14, 1–12.
http://anwarsyam.staff.ipb.ac.id/files/2017/08/3_Standar-Akuntansi-Kuangan-Untuk-PTNBH.pdf
- Undang-Undang Republik Indonesia Nomor 12 Tahun 2012 Tentang Pendidikan Tinggi
- Weiner, B. J. (2009). A theory of organizational readiness for change. *Implementation Science*, 4(1), 1–9. <https://doi.org/10.1186/1748-5908-4-67>