

## MEASURING THE STRENGTH OF UIN SUNAN AMPEL SURABAYA IN ACHIEVING PTN-BH

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### Abstract

This research focuses on assessing the strength of UIN Sunan Ampel Surabaya as one of the religious state universities with a public service agency towards an incorporated state university (PTN-BH). This research uses a qualitative approach by involving all components of the measurement indicators of the requirements as an incorporated state university, which are combined with qualitative data from observed respondents who understand the data conditions of UIN Sunan Ampel Surabaya. In addition, the benchmarking approach is used through visiting campuses to get expert judgment on indicators that cannot be quantified. The results of this study indicate that from the perspective of organizing quality tri dharma, the strength of UIN Sunan Ampel Surabaya is still not fully feasible to go to PTN-BH, while from the perspective of managing a state university organization based on good governance principles and the perspective of financial feasibility, UIN Sunan Ampel is already feasible to go to PTN-BH. In addition, from the total score value obtained, the accumulated strength of UIN Sunan Ampel Surabaya gets a value of 329.1 above the minimum value of eligibility to become a legal state university of 299.9.

**Keywords:** Accreditation, Governance, Financial Viability, PTN-BH

## INTRODUCTION

In developed countries, autonomous agency practices have been applied to government agencies as part of the implementation of new public management in the context of government entrepreneurship efforts (Overman, 2017; Reiter & Klenk, 2019). As a dynamically developing organization, government agencies can be perceived as government agents serving the public. This function can then be transformed into an autonomous agency, which is an autonomous part of the government that is given the flexibility to carry out its service functions according to sound business practices (Blom, Kruijen, Van Thiel, & Van der Heijden, 2021; Waluyo, 2021). Efforts to realize this autonomous agency are explicitly stated in articles 68 and 69, Law 1 of 2004, in which these articles government agencies whose main tasks and functions are to provide services to the public can apply flexible financial management patterns by emphasizing productivity, efficiency, and effectiveness (Barandiaran, 2017; Rokhmani, 2016).

The application of this flexible financial management pattern is also applied to public universities which are fully permitted to implement financial management based on public service agency work units, which began with the issuance of PP 23 of 2005 concerning the financial management of public service agencies (BLU), or in the form of PTN-BH as stipulated in Law 12 of 2012 concerning higher education, which gave rise to a new concept in the management of public universities, namely public universities with legal status (PTN-BH) (Hamid & Christine, 2019; Mukhlis & Supriyadi, 2018).

The difference between BLU and PTN-BH work units can be seen from the perspective of their income. The pure income obtained as part of the autonomous right to manage the institution and the flexibility to seek sources of income, both from the community, tuition fees, endowment fund management, PTN-BH businesses, cooperation in the tri dharma of higher education, wealth management, regional revenue and expenditure budgets and/or loans in accordance with PP 26 of 2015 concerning the form and mechanism of funding for legal entity state universities (Nurlatifa, Suratman, & Hariyati, 2021; Selvi & Kango, 2020).

The problem experienced by public universities so far is that they often have difficulty preparing themselves for a higher level of independence, for example from a public service work unit to a legal entity (Rudhianto, Utami, & Widarjo, 2022). Sophianingtyas (2020)

examines the readiness for changes in the financial system of public universities with the status of public service agencies to become legal entity public universities which aims to analyze the readiness of the Open University in responding to the process of changing the financial reporting system, from public service agency public universities to legal entity public universities. Careful readiness must be owned by public universities that will switch status. Thus, they are ready for the transformation from the aspect of income independence to diversification of non-single tuition services.

In line with Sophianingtyas, Ikmi (2017) analyzed how the leaders and financial staff of Universitas Pendidikan Indonesia (UPI) understand the changes in the financial reporting system, the implementation of changes in the financial reporting system, and the obstacles in its implementation. The results show that there is a change in conditions from a public service agency to a legal entity before UPI must prepare for the transformation of independence and diversification of non-single tuition services to become an incorporated university.

At more than a decade old, UIN Sunan Ampel Surabaya is still struggling to reduce the proportion of single tuition revenue. The proportion of UIN Sunan Ampel Surabaya's income until 2022 still shows 93%. In non-single tuition income, UIN Sunan Ampel Surabaya relies on banking services which are realized in the current asset portfolio in current account deposits or deposits, income from the provision of goods and other services supported by non-academic services through the utilization (rental) of fixed assets, business goods, as well as several technical implementation unit services in services that are not schematized in cooperation.

Furthermore, services that can be schematized in cooperation are academic services that emerge as the core business of higher education only get a proportion of one percent. Services that can be cooperated can be optimized in each faculty or special organ of the university that provides differentiated academic services for the general public, government business, and industry (Rivai et al., 2023).

In accordance with its vision, UIN Sunan Ampel Surabaya in 2026 will become one of the top 10 public religious universities in the Asian region by preparing a legal entity. The existing performance of UIN Sunan Ampel Surabaya as a public service unit needs to be studied in order to be able to accelerate and resolve the obstacles of higher education governance. This research is important to do as a form of support for public universities on

national strategic issues with efforts to accelerate higher independence to help realize more effective and efficient performance.

This study aims to measure the condition and strength of UIN Sunan Ampel Surabaya as one of the universities with a public service agency to achieve a higher level of independence with a legal entity. This research has practical benefits as the main reference for public religious universities that will switch their status from public service agencies to legal entities. In addition, the theoretical benefits of developing the concept of new public management which will be the basis for the governance of state universities can be used as a policy development at the top management level in state universities.

## **REVIEW OF LITERATURE**

### **New Public Management and New Public Services**

One of the new public management concepts is a decentralized management system combined with several new management approaches such as controlling, benchmarking, and lean management (Melo, De Waele, & Polzer, 2022; O'Flynn, 2007; Reiter & Klenk, 2019). This concept not only involves the application of new techniques but also brings new value changes, especially the value derived from the private sector that “government should be run like a business” (J. V. Denhardt & Denhardt, 2007). New public management is a new paradigm in public sector governance and was first developed in the 1980s, especially in New Zealand, the United Kingdom, and the United States as a result of the emergence of the welfare state crisis (Çolak, 2019; Mauro, Cinquini, & Pianezzi, 2021; Puspawati, 2016).

The thinking model in the concept of “reinventing government” suggests adopting an entrepreneurial spirit into the state administration system (Ford & Andersson, 2017). In contrast to new public management, the concept of new public services is a concept that was raised to answer the administrative paradigm that became the mainstream of the new public management paradigm with the principle of “run government like a business” or “market as a solution to the ills in the public sector” (R. B. Denhardt & Denhardt, 2000; J. V. Denhardt & Denhardt, 2007).

### **Organization Development Theory**

According to Korpiun (2020), organizational development is a continuous process undertaken to correct various errors and mistakes, meet desired expectations, and make

improvements (quality, quantity) that have been done before while maintaining the main values of organizational culture. In real life, organizational development means making planned interventions on organizational processes using organizational behavior theory (Oncioiu et al., 2022; Pinnington, Aldabbas, Mirshahi, & Pirie, 2022). In practical political science, intervention means choosing a decision after a critical and dynamic interaction process, in other words, intervention is the conclusion of alternatives and consequences of activities (Anning-Dorson, Odoom, Acheampong, & Tweneboah-Koduah, 2017; Turi, Sorooshian, & Javed, 2019).

Organizational development is basically a very important action because it results in improved organizational performance. The purpose of organizational development is to improve the organization's ability to adjust to environmental changes and change the way people behave (Radi Afsouran, Charkhabi, Mohammadkhani, & Seidel, 2022; Robbins, 2010). According to Heorhiadi, et al (2018), organizational development is a planned effort initiated by process experts and carried out to help an organization develop diagnostic skills, mastery capabilities, cultural similarities, and relationship strategies with temporary or semi-fixed systems.

## **RESEARCH METHOD**

This research uses a qualitative approach with an interpretive paradigm. This research uses a case study technique because of the research objectives that have been outlined by the researcher previously. A case study is a research method that aims to provide a complete picture of an event that includes both individuals and groups, as well as the perspectives of both in life (Creswell, 2013).

The primary data of this study came from direct information from interviews with the vice-rector for general administration, planning, and finance. Data were also collected from the head of the planning department, the head of the finance department, and the campus business center task force. Meanwhile, secondary data came from the business strategy plan report, milestones, and the rector's policy establishing legalized college services. In addition, observations were also made to find out the business activities that have been and will be carried out by units within the UIN Sunan Ampel Surabaya campus. With more business

units operating, the campus will have sufficient strength to transform into an incorporated state university.

Case study analysis, which involves collecting categories, was used to analyze the data of this study (Junjunan, Nawangsari, & Hanun, 2021). The choice of research design was based on the desire to obtain more detailed data about the research subject (Yani, Junjunan, & Hanun, 2023). At this point, the researcher looks for a collection of data examples and searches for meanings related to the subject and research objectives. Furthermore, researchers will conduct a direct interpretation of the data that has been collected (Alfaini, Junjunan, & Nawangsari, 2023). After that, they will begin to form patterns and find relationships between two or more categories that have been collected. This will allow researchers to make appropriate conclusions about the core data.

## **RESULTS AND DISCUSSION**

### **Implementation of Quality Tri Dharma**

UIN Sunan Ampel Surabaya received “A” accreditation for the first time from 2019 to 2024. In addition, UIN Sunan Ampel Surabaya in 2023 towards PTN-BH has 61 study programs spread across 47 undergraduate programs, 10 master’s programs, and 4 doctoral programs, as well as 1 professional program. In an effort to obtain international accreditation in 2023, the quality assurance agency together with the faculty team and study programs are preparing FIBAA and ASIIN international accreditation documents.

“To support the campus towards PTN-BH, the process of preparing international accreditation forms is now underway, there are 12 study programs that will be accredited by international FIBAA and ASIIN. Now it has entered the final stage, namely combining documents for each cluster and finalizing documents to be ready to submit (Ali Mustofa, 2023).”

While the number of foreign students (regular, exchange, summer course, double degree, credit earning, research, sandwich) at UIN Sunan Ampel Surabaya has not reached a minimum of 200 foreign students, there are still foreign students who study regularly including students from Malaysia, Brunei Darussalam, Libya, Somalia. These students are spread across S1, S2, and S3 levels of UIN Sunan Ampel Surabaya. The percentage of on-time undergraduate graduation in the range of 4 - 4.5 years reaches less than 60%. In addition, if we look at the average study period of each program, it is obtained that the average study

period of the Bachelor program is 4.5 years, the Master's 2.5 years and the Doctoral reaches more than 4 years.

“It is true, that at UIN Sunan Ampel Surabaya there are several foreign students, there are in the Faculty of Da'wah and Communication, Sharia and Law, and Postgraduate, if in the Postgraduate most in the S2. They are from Libya, the Philippines, and Somalia (Abdullah Rofiq Mas'ud, 2023).”

In terms of the average productivity of national and international publications (number of publications/lecturers) in the last 5 years at a standard of 0.5 or 0.1 per lecturer per year, the criteria are sufficient for religious universities. This was also conveyed by one of the heads of the publication cluster at the faculty level.

“Indeed, the number of productive articles and books published by lecturers after the COVID-19 pandemic is only limited to fulfilling the obligations of lecturer performance load per semester (Basar Dikuraisyin, 2023).”

Then in terms of the number of cumulative citations (in Scopus or other reputable institutions), a minimum standard of 5,000 citations shows sufficient conditions. This is supported by the level of the number of national and international journals published by UIN Sunan Ampel Surabaya indexed at a standard of 2-3 journals whose conditions are sufficient. So that the consequences generated in the number of research products produced can be felt and utilized by the community at a minimum standard of 1 product per year has a fairly decent condition. The number of intellectual property rights of UIN Sunan Ampel Surabaya registered/granted in the last 5 years at a standard of 25 titles shows a positive trend and increases from year to year.

“There were almost 50 more works registered by the Department of Economics and Islamic Business in 2022 yesterday to LP2M, this was used for one of the accreditation purposes as well (Basar Dikuraisyin, 2023).”

Furthermore, the form of community service of UIN Sunan Ampel Surabaya so far includes providing skills training, workshops, or educational programs to the community. Then provide health services, economic empowerment, environmental management, empowerment of women and children, and disaster relief. Then, UIN Sunan Ampel Surabaya also collaborates with external parties with the government, non-governmental organizations (NGOs), local communities, and impact measurement.

“Community service carried out by UIN Sunan Ampel Surabaya has been carried out by collaborating with various stakeholders such as government, industry, community organizations, institutions, MSMEs, and or certain communities that have an impact on the interests of the general public (Aris Fanani, 2023).”

Several efforts have been made by UIN Sunan Ampel Surabaya to achieve the maximum score, one of which is to provide freedom to continue their studies to the doctoral level with an independent scheme or scholarship. In addition, the application for professorship continues to be guarded to increase the number of professors at UIN Sunan Ampel Surabaya.

### **Organizational Management Based on Good Governance**

Good governance is a framework and practices designed to ensure that an organization is run efficiently, transparently, accountably, fairly, and in accordance with ethical norms. Here are some aspects of governance applied by UIN Sunan Ampel Surabaya.

In the aspect of organizational structure and leadership, UIN Sunan Ampel Surabaya has a clear and well-defined organizational structure, including the division of tasks, responsibilities, and authority (Korpiun, 2020). It is shown that when selecting leaders, UIN Sunan Ampel Surabaya decides based on criteria of competence and integrity, and based on transparent and participatory mechanisms. In addition, UIN Sunan Ampel Surabaya has established cooperation with more than 10 institutions in the business world and the industrial world, organizations, institutions, and communities, and more than 10 to 20 collaborations in the fields of education, research and community service with higher education or research and development institutions.

UIN Sunan Ampel Surabaya has prioritized transparency in decision-making and financial management. This includes providing sufficient access to information to all stakeholders, including students, lecturers, employees, and the wider community (Junjunan, Nawangsari, Melania, & Putikadyanto, 2022). In addition, in the context of accountability, UIN Sunan Ampel Surabaya has a clear reporting system for performance results, use of funds, and achievement of organizational goals. Even in its performance, UIN Sunan Ampel Surabaya sets performance indicators and measurable targets to ensure goal achievement.

In the aspect of risk management, UIN Sunan Ampel Surabaya identifies and manages risks that may affect the achievement of organizational goals. This includes

developing effective risk mitigation plans (Wahab, Arsyad, & Syahrani, 2021). In the aspect of stakeholder participation and involvement, UIN Sunan Ampel Surabaya involves all stakeholders, including students, lecturers, employees, and the community in making important decisions. Even in some of the university's strategic agendas, leaders listen to input and feedback directly from various parties to improve processes and policies.

“Strategic activities such as management review meetings, and acceleration of university strategic projects are carried out annually by the campus to obtain quality habituation that can help accelerate the quality assurance process in the fields of teaching education, research, and community service (Ahmad Yusuf, 2023).”

While in the aspect of ethics and integrity, UIN Sunan Ampel Surabaya applies high ethical standards in all aspects of organizational operations, including avoiding conflicts of interest and actions that harm integrity. In addition, UIN Sunan Ampel Surabaya also provides training and development to lecturers, employees, and administrative staff to improve their competencies. Ensure high academic standards in all study programs and learning facilities, and adopt the latest practices in education and organizational management. Therefore, lecturers and education personnel can develop innovative initiatives to improve the quality and efficiency of performance.

“The adequate ratio of lecturers to students, the ratio of lecturers who served at UIN Sunan Ampel Surabaya, and the ratio of performance achievements to the performance contract with the Minister of Religious Affairs of the Republic of Indonesia, had a positive impact on the achievement of national and international ranking profiles in the last 3 (three) years (Abdullah Rofiq Mas’ud, 2023).”

In addition, UIN Sunan Ampel Surabaya has adherence to laws and regulations in the context of higher education governance, and is constantly updating data on the accuracy of PD-Dikti filling which is always updated every semester in the last 5 years, and compliance (on-time) in the preparation and submission of academic and non-academic reports of UIN Sunan Ampel Surabaya, as well as the accuracy of audited annual reports.

Furthermore, in the aspect of financial management, UIN Sunan Ampel Surabaya ensures transparent financial management, with the application of strict supervision and control. Good governance is a continuous effort (Maknuun & Annisa, 2021), and UIN Sunan Ampel Surabaya needs to continue to review and improve its practices in accordance with the changing conditions and demands of the times.

### **Financial Viability Condition**

UIN Sunan Ampel Surabaya in implementing financial management begins with planning. The planning carried out is based on university performance (Liu & Wang, 2022; Nia, Rad, Mehralizadeh, & Soteh, 2022). By submitting a term of references (TOR) and budget plan (RAB) which will be discussed at a budget meeting for approval. Budget meetings at UIN Sunan Ampel Surabaya to review the RAB of each faculty/study program submitted for approval as stated in the RKA-KL.

“The process of filing and financial planning starts with the faculty, in the faculty stage, all study programs gather to discuss what activities will be carried out for one year, in each faculty also needs an internal meeting. After the activity is approved by the dean and his staff, then the study program makes TOR and RAB. This RAB is made to find out the funds needed for one activity. At the central stage, the RAB can be revised and returned to each faculty for revision and readjustment (Emy Tyartiani, 2023).”

To support financial management and reporting, UIN Sunan Ampel has also implemented a financial accounting system. Financial accounting has the main function of providing information related to the financial condition of the university. Financial conditions can be seen through financial reports that are made so that it will show any changes from each transaction that occurs and help achieve the targets of UIN Sunan Ampel Surabaya in the future. The financial system at UIN Sunan Ampel has been integrated and integrated, with the Sakti and Monsakti applications, the two applications monitor financial transactions at UIN Sunan Ampel Surabaya which will be known anytime and anywhere.

“Financial reporting has also been integrated with the Ministry of Religious Affairs’ Sakti and Monsakti, so all ministry/agency work units are set to use the new application starting in 2022. Namely, the agency financial application system (SAKTI). The application is a full module of state financial management. From planning to budget accountability. The application developed by the Directorate General of Treasury of the Ministry of Finance also adopts the concept of a financial management information system to support the implementation of the state treasury and budget system, (Emy Tyartiani, 2023).”

So, from the calculation of this aspect of financial management, it gets a score of 4, because the indicators are met, namely, the existence of a performance-based planning system in higher education, a budgeting system in higher education, a financial accounting system in higher education, an integrated financial accounting system between the 3 systems.

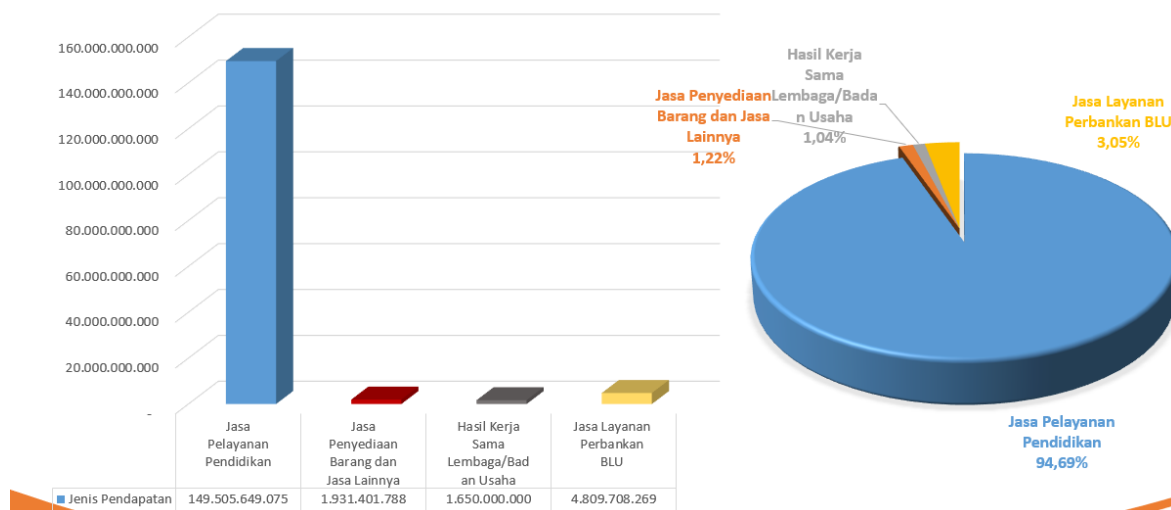
The score shows that from the financial management side, UIN Sunan Ampel is worthy of PTN-BH.

UIN Sunan Ampel Surabaya has a goods and services procurement system that is centralized in the general department. Procurement of goods and services starts from the faculty's submission to the general department which is based on the needs of the faculty, in addition to supporting lecture infrastructure, the faculty also records requests for consumables to be submitted to the rectorate. The list of facilities in fulfilling assets, facilities, and infrastructure has an analysis of the adequacy aspect; the fulfillment of the completeness of the needs of learning facilities by taking into account the number of lecturers and students. Readiness; can function or be useful at any time or known as ready-to-use. Up-to-date; the facilities used are very suitable for use because they are standardized. Quality of facilities; can be used optimally or have durability. Accessibility of facilities can be utilized in learning, research, and community service.

In fulfilling assets and infrastructure, we are based on faculty requests, apart from that from the identification of the general section team, now which parts need to be fulfilled with assets or infrastructure. For example, if the faculty needs office stationery, or needs a printer, or procurement of other items, first submit it to us (the general department), we will see the feasibility of the submission, really need it or not, so not all requests are served, we also have to see the need, usefulness, and appropriateness. If it is from the faculty, and based on the results of the analysis, or if it is time for procurement, we will procure goods and services. The same for maintenance must also be submitted to us. The point is for assets and infrastructure facilities at UINSA to submit to the general department, (Ikhwan Priyantono, 2023).

UIN Sunan Ampel Surabaya has implemented a system of recording incoming and outgoing goods by cooperating with the general department. This applies when assets or goods are issued. The faculty also records when applying for the procurement of goods and services. This prevents the expenditure of the wrong goods and services. The asset write-off system at UIN Sunan Ampel Surabaya has also been integrated through the Sakti application, which recommends the write-off of state-owned assets.

The financial reporting of UIN Sunan Ampel Surabaya obtained an unqualified opinion for 2 (two) consecutive years, audited by KAP.



**Figure 1**  
**Percentage of BLU revenue proportion by type of revenue**

If analyzed by segregation and proportion (Figure 1), based on the type of revenue, it can be seen that the realization of BLU non-tax state revenue is still supported by educational services (based on single tuition and admission fees) amounting to 149.5 billion or contributing 94.69 percent. This revenue is undeniably still the main foundation of revenue until 2022.

Revenue from the provision of other goods and services contributed only 1.9 billion (1.22 percent). This income relies on asset rental income, goods and services business (business development center); service income of task implementation units (clinic, P2B, library, etc.); and faculty service income that is not schematized in cooperation.

Revenue from cooperation with institutions/business entities contributed 1.65 billion or contributed 1.04 percent. This income is a variety of cooperation between universities, institutions and faculties. This type of income is deemed necessary to increase because this income is related to the core business of universities that are academic-based and targeted to markets other than students.

## CONCLUSION

The condition of UIN Sunan Ampel Surabaya from the perspective of organizing quality tri dharma shows less feasibility towards PTN-BH. While from the perspective of organizational management of state universities based on good governance principles and

the perspective of financial viability shows that UIN Sunan Ampel Surabaya is feasible towards PTN-BH. This shows that there are criteria in the accreditation perspective that do not meet the eligibility, but other criteria such as the perspective of organizational management based on good governance principles and the perspective of financial viability have met the minimum limit obtained. The strength of UIN Sunan Ampel Surabaya based on the conditions of the three perspectives analyzed, accumulatively shows that UIN Sunan Ampel is already feasible to go to PTN-BH. In addition, from the total score value obtained, UIN Sunan Ampel Surabaya accumulatively gets a value of 329.1 above the minimum value of eligibility to become an incorporated state university of 299.9.

This research has recommended that UIN Sunan Ampel Surabaya must ensure their position to meet and even exceed the predetermined indicators in the PTN-BH eligibility aspect, especially in improving the implementation of quality tri dharma. For example, maintaining the A (Excellent) accreditation status of the institution, increasing the number of A (Excellent) accredited study programs, and accelerating reputable international accreditation in study programs.

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