



## Analysis of Revenue Management at Hasanuddin University Legal Entity Collage

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**ABSTRACT:** This study aims to analyze income management at Hasanuddin University, especially at the Faculty of Economics and Business, Hasanuddin University. is the only Legal Entity State University (PTN-BH) and has obtained an unqualified opinion (WTP) 12 consecutive times. The results of this study can be used as a reference for subsequent studies and references for the implementation of financial management in other PTN-BHs. Unhas biggest income comes from the Single Tuition Fee (UKT) payments for students, where the UKT of Undergraduate Programs and Masters Programs contribute a lot. The analysis results show that there is an increase in income in 2022, where this increase comes from the UKT Doctoral Program.

**KEYWORDS:** Income, Unhas, PTN-BH, UKT.

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### I. INTRODUCTION

Universities have an important role in producing young people with character and competitiveness. Universities also play a role in improving the quality of Human Resources (HR) which will affect the progress of a country [1]. Higher education was born with three main tasks, namely education, research, and community service. By fulfilling these three main tasks, tertiary institutions can become agents of change in society in all aspects of life [2]. With a young generation with character and competitive human resources, the economy, the quality of life of the people and the country can be better. Therefore, it is very important to improve the quality of tertiary institutions so that they can always produce quality output.

The rapid development of technology at this time has caused disruption which has also affected universities in Indonesia. The process of learning and management of higher education is no longer the same as a few years before. Human resources in tertiary institutions must be able to use technology and management of tertiary institutions already use the latest technologies. The emergence of the term Industrial Revolution 4.0 also demands worker skills (graduates from tertiary institutions) that are very different from those 10 (ten) years ago. These skills include higher-order thinking skills, unprecedented problem-solving, social skills, critical thinking, and also cognitive abilities [3]. These changes must be responded to by universities also using adaptation, flexibility, and agility in responding to these changes. One of the most appropriate steps to deal with this is higher education autonomy.

Higher education autonomy includes the freedom to manage academic activities, and independence and governance are a must in dealing with changes that are happening so fast. Higher education autonomy in Indonesia has been regulated in Law Number 12 of 2012 where the Law explains that there are three management of State Universities (PTN), namely PTN-Satker, PTN-Public Service Agency (BLU), and PTN-Legal Entity (BH). PTN-BH is a state university established by the government as an autonomous public legal entity. So, it can be said that a State University that has PTNBH status is given the freedom to organize higher education autonomously to produce quality higher education [4]. It is hoped that this autonomy will result in competition between tertiary institutions so that tertiary institutions will race to be the best.

The autonomy referred to in Article 64 paragraph (1) of the Higher Education Law states that autonomy in PTN-BH includes academic and non-academic autonomy [5]. The academic field includes operational policies and the implementation of the Tridharma of Higher Education, namely education, research,

and service, while the non-academic field includes norm-setting, finance, student affairs, human resources, operational policies, and infrastructure. The Magna Charta Universitatum states that autonomy requires excellence in academics, governance, and financial management. Therefore, granting autonomy to tertiary institutions must be followed by good university governance.

The financial sector is one of the things that must be a concern in the management autonomy of higher education institutions. This is because there is no detailed and detailed explanation regarding the governance of PTN-BH's financial management. On this basis, Government Regulation (PP) Number 26 of 2015 was issued concerning the Forms and Mechanisms of Funding for Legal Entity State Universities. However, once again this PP regulates funding, not financial management at PTN-BH. This is very important considering that the control (check and balance) in academic and non-academic management at PTN-BH is currently held by the Board of Trustees (MWA) which is an internal organ at PTN-BH. Therefore, it is very important to carry out good supervision to ensure the implementation of good financial governance [6].

Hasanuddin University (Unhas) is a tertiary institution that has the status of PTN-BH and is the only one with this status in Eastern Indonesia. This is based on Government Regulation Number 80 of 2014 concerning the Establishment of Hasanuddin University as a Legal Entity State University. Unhas is a legal entity state university that autonomously manages academic and non-academic fields. Since being granted autonomous authority in managing its finances, Unhas has continued developing into one of Indonesia's best tertiary institutions internationally. Unhas succeeded in becoming the nineteenth best tertiary institution in Indonesia and ranked 2,062 in the world according to Webometrics [7]. Unhas has also succeeded in obtaining the Unqualified Opinion (WTP) title for its Financial Statements for 12 consecutive years. This shows the success of Unhas in implementing good financial governance and transparency.

Several previous studies have analyzed financial management, especially at PTN-BH. Nadiya Tamara conducted a study on the use of Financial Accounting Standards in PTN-BH financial management by PP No. 26 of 2015. This study found that Statement of Financial Accounting Standards (PSAK) 45 is very appropriate to be used as a basis for reference in preparing financial reports for PTN-BHs that have non-profit characteristics because the objectives and characteristics have similarities in providing information to stakeholders [8]. Another study regarding financial management at PTN-BH conducted by Azis found that a strategy was needed in PTN-BH financial management including reviewing regulations, adjusting the organization, preparing financial management systems and procedures, preparing cost standards, and establishing rector regulations [9]. Another study compared the financial management of PTN Satker, PTN BLU, and PTNBH and found that these three types of financial management are different, but in the financial management of PTN-BH the side of autonomy is more pronounced where the Chancellor has the authority to develop financial management regulations and the opening of a chancellor's account can be determined by the college high [10].

Based on the explanation above, the authors are interested in researching the analysis of PTN-BH revenue management at Hasanuddin University. The purpose of this research is to gain an understanding of income management as a part of financial management at Unhas so that it can become a reference for subsequent studies and references for the implementation of financial management at other PTN-BH.

## **II. LITERATURE REVIEW**

### **Funding and Finance in Higher Education**

The funding and financial system in tertiary institutions is one of the determining factors for the success of tertiary institutions in producing graduates, quality research, and teaching staff with an international reputation [11]. Soedjadi explained that any activity would not be carried out properly if sufficient money/funds or budget were not available [12]. The statement above shows the important role of funding and finance in higher education. The Higher Education Financial System in Indonesia is regulated in Law Number 12 of 2012 Higher Education. The administration of tertiary institutions by the government is regulated in the Law which is further divided into three types, namely: 1) PTN in the form of Work Units (Satker); 2) PTN in the form of a Public Service Agency (BLU); 3) PTN in the form of Legal Entity (BH). Based on the three types of PTN management, there are several differences in management. In the Indonesian context, the income of most (almost all) public universities in Indonesia is very dependent on government grants and funds from students. PTN-BLU and PTN-BH revenues can come from APBN and PNPB [13].

### **University Autonomy in Indonesia**

Autonomy at state universities in Indonesia was introduced, marked by the issuance of Government Regulation No. 61/1999, in which the PP has emerged the discourse of establishing a State-Owned Legal Entity (BHMN). BHMN itself aims to increase the managerial capacity and accountability of higher education institutions which currently consist of the University of Indonesia, Gadjah Mada University, Bogor Agricultural

Institute, and Bandung Institute of Technology. Three higher education institutions then followed namely the University of North Sumatra (2003), the Indonesian University of Education (2004), and the University of Airlangga (2004). Since the issuance of this regulation, the seven tertiary institutions have officially managed their higher education institutions autonomously. In 2010, Government Regulation Number 66 of 2010 was issued concerning the management and implementation of education. Based on the PP, the seven tertiary institutions above changed their status to become Public Service Agency State Universities. Several studies have provided empirical evidence of the success of PT-NBLU in improving the quality of education implementation [14]. In principle, PTN-BLU has experienced autonomous management but not as a whole. Until 2012, Law Number 12 of 2012 was issued concerning Higher Education in which PTN-BH management was regulated. Since then, the autonomy of state universities began to be enforced and many PTNs in Indonesia prepared themselves to become PTN-BHs.

### **PTN-BH Financial Management**

PTN-BH is a state university established by the Government with the status of an autonomous public legal entity. So, it can be said that a State University with PTN-BH status is given the freedom to organize higher education autonomously to produce quality higher education [5]. With PTN-BH financial management, higher education institutions can manage their finances independently, such as opening a chancellor's account determined by the university, making regulations, systems, and procedures for managing their finances, and adjusting the organization and governance of higher education institutions. In addition, control regarding financial management is carried out by the Board of Trustees (MWA) so there is no need to ask for permission to use the budget from the relevant Ministries which requires a long process.

### **III. METHODOLOGY**

This research is a descriptive study that will analyze income at PTN-BH Hasanuddin University. The object of this research is the Faculty of Economics and Business (FEB) at Hasanuddin University. The data collected is secondary data in the form of FEB Unhas income data for the 2021 Fiscal Year and 2022 Fiscal Year. The data will then be analyzed to see the largest source of income for FEB Unhas, ranked based on the amount of income, and analyze the comparison of income in the two fiscal years.

### **IV. RESULT AND DISCUSSION**

This research was carried out at Hasanuddin University using acceptance data at the Faculty of Economics and Business, Hasanuddin University for 2 fiscal years, namely 2021 and 2022. Overall the total income of FEB Unhas for the two fiscal years can be seen in the following figure:

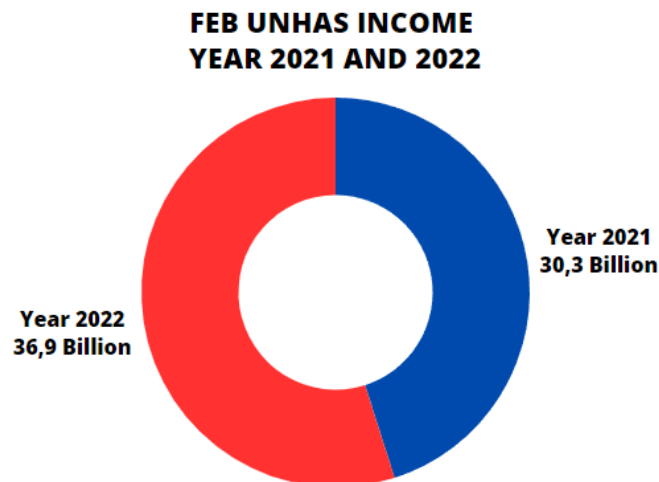


Figure 1. FEB Unhas Income for 2021 and 2022

Figure 1 shows the total income of FEB Unhas for the 2021 and 2022 Fiscal Years. The data shows that in 2021 the total income of FEB Unhas is 30.3 billion rupiah which increases to 36.9 billion rupiah in 2022. The data shows that there has been an increase in income quite significant, amounting to 6.9 billion rupiah or 21.7%. We then traced the sources of income at FEB Unhas in the 2021 Fiscal Year. These sources of income can be seen in the following table:

Table 1  
Details of FEB Unhas Income for 2021

No	Source of Income	Total	Percentage
1	UKT Undergraduate Program (S1)	13.236.310.000	43,58%
2	UKT Master Program (S2)	13.129.000.000	43,23%
3	UKT Doctoral Program (S3)	3.993.250.000	13,15%
4	Another income	13.910.000	0,05%
	<b>Total</b>	<b>30.372.470.000</b>	<b>100%</b>

Source: Processed data (2023)

Table 1 shows the income of FEB Unhas in 2021, namely UKT for the Undergraduate Program of 13.2 billion rupiah or 43.58%; Master Program UKT of 13.1 billion rupiah or 43.23%; UKT Doctoral Program of 3.99 billion rupiah or 13.15%; and Other Income of 13.9 million rupiah or 0.05%. The data shows that the biggest income at FEB Unhas is UKT income for Undergraduate and Masters’s Programs. In addition, the data also shows that the main source of income at FEB Unhas is sourced from the Single Tuition Fee (UKT), which is 30.4 billion rupiah or 99.95% of total income. Furthermore, we also traced the sources of income at FEB Unhas in the 2022 Fiscal Year. These sources of income can be seen in the following table:

Table 2  
Details of FEB Unhas Income for 2022

No	Source of Income	Total	Percentage
1	UKT Undergraduate Program (S1)	15.525.625.000	42,06%
2	UKT Master Program (S2)	14.229.000.000	38,54%
3	UKT Doctoral Program (S3)	7.146.500.000	19,36%
4	Another income	14.870.000	0,04%
	<b>Total</b>	<b>30.372.470.000</b>	<b>100%</b>

Source: Processed data (2023)

Table 2 shows the income of FEB Unhas in 2022, namely UKT for the Undergraduate Program of IDR 15.5 billion or 42.06%; Master Program UKT of 14.2 billion rupiah or 38.54%; UKT Doctoral Program of 7.15 billion rupiah or 19.36%; and Other Income of 14.8 million rupiah or 0.04%. The data shows that the biggest income at FEB Unhas is UKT income for the Undergraduate Program. In addition, the data also shows that the main source of income at FEB Unhas is sourced from the Single Tuition Fee (UKT), which is 36.9 billion rupiah or 99.96% of total income.

**Comparison of Undergraduate UKT Income  
Year 2021 and 2022**



Figure 2. Comparison of Undergraduate UKT Income for 2021 and 2022

The next analysis is that we compare the sources of income for FEB Unhas in 2021 and 2022 to see if there has been a significant increase in these sources of income. Figure 2 shows a comparison between sources of income originating from UKT Undergraduate Programs in 2021 and 2022. The data shows that there was an increase in income of IDR 2.3 billion or 17.4%.

### **Comparison of Masters Program UKT Income Year 2021 and 2022**

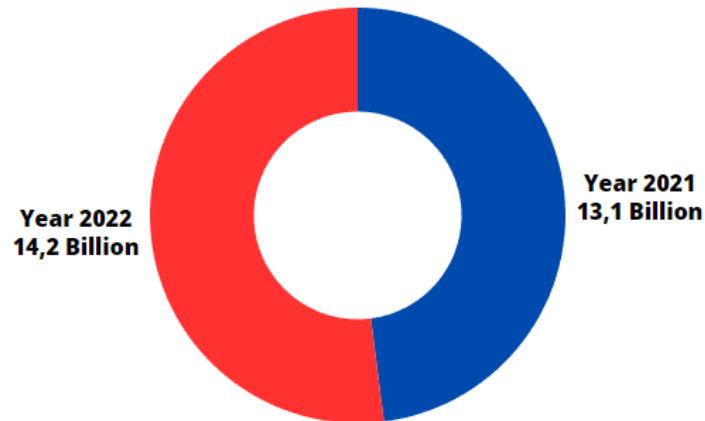


Figure 3. Comparison of Masters Program UKT Income for 2021 and 2022

Figure 3 shows a comparison between sources of income originating from UKT Masters Programs in 2021 and 2022. The data shows that there has been an increase in income of IDR 1.2 billion or 1.2%.

### **Comparison of Doctoral Program UKT Income Year 2021 and 2022**

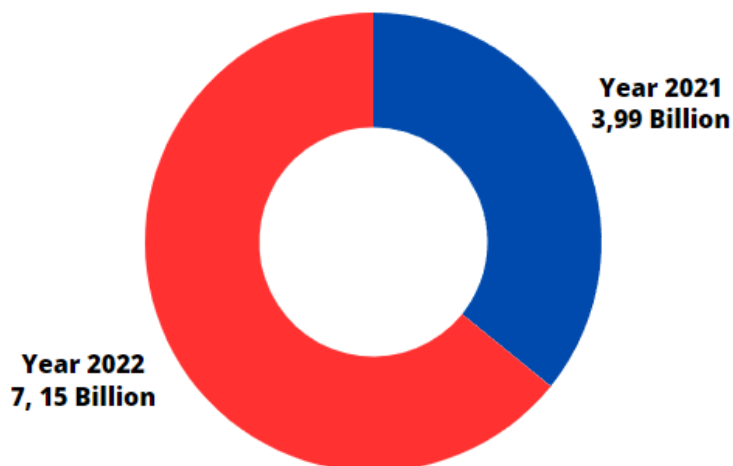


Figure 4. Comparison of Doctoral Program UKT Income for 2021 and 2022

Figure 4 shows a comparison between sources of income coming from UKT Doctoral Programs in 2021 and 2022. The data shows that there was an increase in income of 3.16 billion rupiahs or 79.2%.

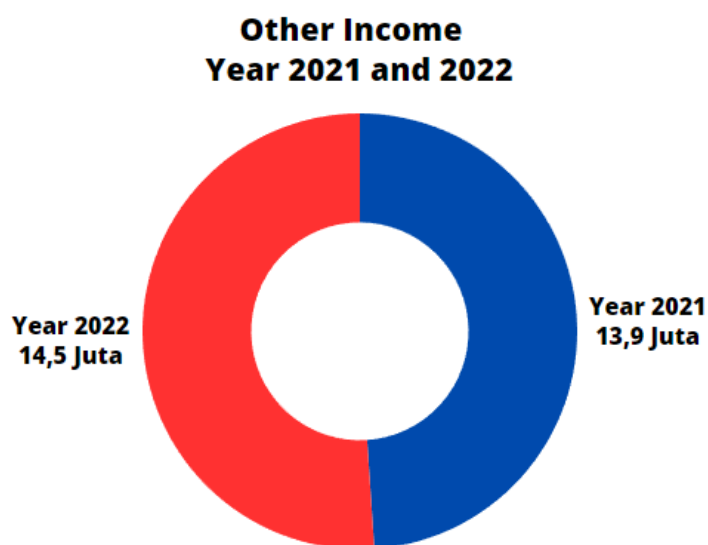


Figure 5. Comparison of Other Income for 2021 and 2022

Figure 5 shows a comparison between sources of income originating from other income in 2021 and 2022. The data shows that there has been an increase in income of 0.6 million rupiah or 4.3%.

The results of a comparative analysis of data sources of income at FEB Unhas in 2021 and 2022 show that there has been an increase in all sources of income. However, the significant increase was in the UKT Doctoral Program and Undergraduate Program. The strategy of FEB Unhas to open two study programs, namely the Management Science Doctoral Study Program and the Accounting Science Doctoral Study Program in the Doctoral Program proved successful. The study program, even with initial accreditation, is proven to be able to attract public interest so that it leads to an increase in Unhas income. For undergraduate programs, Unhas can open a new Undergraduate Study Program that follows scientific developments in the fields of economics and business, and technology that can attract students' interest to be able to join the FEB Unhas Undergraduate Program. According to the author, this is very likely to be done considering that there are only 3 Study Programs.

For the Masters Program, there has been an increase although not too significant. What is important to note for FEB Unhas is to think about strategic steps to increase income from other sources of income. Data shows that income from this source is still very minimal, so it should be further increased. The sources of income included in Other Income are the legalization of diplomas, Institutional Cooperation, Library Funds, and Proposal Fees. For now, only diploma legalization contributes to other sources of income so it is necessary to think about a strategy so that other indicators can also contribute. The Institutional Cooperation indicator is one of the potential indicators that can increase other sources of income at FEB Unhas.

## V. CONCLUSION

The results of our research found that most of the sources of income for FEB Unhas came from the Single Tuition Fee (UKT) for students with an amount reaching 99%. The results of this study show the success of FEB Unhas in managing UKT funds for students so that they can provide the best quality and facilities for the implementation of Education at FEB Unhas. This can be seen from the success of FEB Unhas in building or renovating lecture and library buildings and opening new study programs in the doctoral and master programs. This shows the effectiveness and contribution of UKT Revenue in improving the implementation of Education at FEB Unhas [15], [16]. What needs to be noted for FEB Unhas is how to increase its income from sources other than UKT. With improvements from sources other than UKT, it is hoped that FEB Unhas can provide even better educational services to all students and the FEB Unhas academic community.

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