

Article Arrival Date**15.04.2024****Article Published Date****20.06.2024****FINANCIAL PERFORMANCE ASSESSMENT OF UIN KH ABDURRAHMAN WAHID PEKALONGAN BASED ON NON-TAX STATE INCOME****Muhammad Taufiq ABADI**

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ABSTRACT

Research purposes This is For analyze performance of UIN KH Abdurrahman waahid Pekalongan with use Balance scorecard based method perspective finance . Report Finance of UIN KH Abdurrahman Wahid Pekalongan arranged and presented in accordance with Regulation Government Number 71 of 2010 concerning Standard Government Accounting (SAP) and based rules management healthy finances in the environment government.methods used that is quantitative and qualitative data source is report finances sourced from the vice chancellor field finance and team finance . Research result show that performance report finance Based on ratio finance obtain mark a number of 23.9 and compliance management BLU finances with value 10.75 which is significant that management BLU finances are managed with Good .

Keywords : Return on Assets; Current Ratio; Fixed Asset Turnover; financial performance; BLU

INTRODUCTION

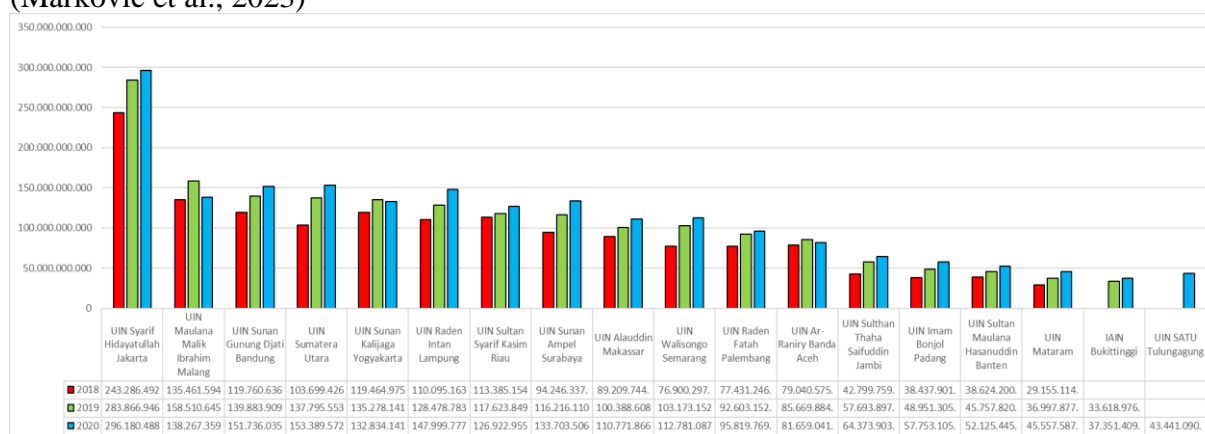
State Islamic Universities in Indonesia continue to experience rapid improvements from an institutional perspective. By 2022 there will be 58 State Islamic Universities (UIN), 24 State Islamic Religious Institutes (IAIN), and 5 State Islamic Religious Colleges (STAIN). elements within universities and those within the ministry of religion. Everyone works together to improve the quality of education and higher education management so that PTKIN can become a superior university (MUSLIH et al., 2023) .

The existence of a BLU policy in educational institutions is also an effort to improve management processes based on service and work quality as well as scientific development which can produce quality education (W Hariyanto, 2021) . This is stated in Law no. 12 of 2012 concerning Higher Education. Policy implementation is provided selectively based on performance evaluation by the Minister.

As part of higher education institutions in Indonesia, UIN KH Abdurrahman Wahid Pekalongan will be managed based on three basic orientations, namely quality, professionalism and accountability. (Abadi et al., 2020) . These demands increased even more after UIN KH Abdurrahman Wahid Pekalongan changed its status to become one of the state universities in Indonesia, namely the KH Abdurrahman Wahid Pekalongan State Islamic University (UIN KH Abdurrahman Wahid Pekalongan). This status transfer will be formalized in 2022 based on

Presidential Decree no. 86 of 2022 concerning UIN KH Abdurrahman Wahid Pekalongan These two major changes will bring many changes in various aspects within the BLU work unit environment of UIN KH Abdurrahman Wahid Pekalongan Following up on this and the issues and phenomena above, UIN KH Abdurrahman Wahid Pekalongan is required to submit a tariff proposal educational services and other services developed by UIN KH Abdurrahman Wahid. One nomenclature states that tariff services must consider or analyze four factors, namely: (1) service continuity and development factors, (2) people's purchasing power factors, (3) sense of justice and propriety factors and (4) healthy competition in line with demands. responsiveness at the top UIN KH Abdurrahman Wahid Pekalongan strives to improve management processes based on service and performance quality as well as considering the need for increased responsiveness and possible opportunities. So, UIN KH Abdurrahman Wahid Pekalongan has prepared a service tariff proposal to obtain approval for the Minister of Finance's decision. Currently, UIN KH Abdurrahman Wahid Pekalongan uses academic service rates which are calculated using the unit cost method. This calculation was carried out with reference to the realization of the 2021 budget. In order for UIN KH Abdurrahman Wahid Pekalongan to increase its existence in the world of Indonesian education, UIN KH Abdurrahman Wahid Pekalongan must be able to better manage its finances from year to year by utilizing the existing potential to increase BLU income, while also overcoming existing obstacles (Wibowo Khurniawan et al., 2021) .

The Balanced Scorecard is the most efficient performance measurement model and can be used to evaluate organizational or business performance, according to several previous studies (Markovic et al., 2023)



In general, the trend of income realization increases from year to year, but in 2020 there were several working units that experienced a decrease in income due to the impact of the Covid-19 pandemic. Three BLU working units with the largest average income realization from 2018 to 2020 were UIN Syarif Hidayatullah Jakarta , UIN Maulana Malik Ibrahim Malang, and UIN Sunan Gunung Djati Bandung.

MATERIALS AND METHODS

research was conducted using descriptive survey literature methodology . Study Descriptive is research intended to describe (photograph) characteristics of a population or private sector phenomenon. This method starts by collecting data, analyzing data and implementing it. The approach used is a quantitative and qualitative approach quantitative is method research that uses data processes in the form of number as tool analyze and perform study research , esp about what has been researched . Whereas approach qualitative is research effort collect and present data from company For analyzed so that give description Enough clear on the object under study . Study qualitative is based research philosophy postpositivism , used For examine the conditions natural objects , where researcher is as a key instrument and outcome his research more emphasize meaning rather than generalizations (Sulistiyo, 2019) .

RESULTS AND DISCUSSION

Non- Tax State Revenue (PNBP)

Following are targets and realization UIN KH Abdurrahman Wahid Pekalongan PNBP receipts in period time 2017-2022 , income This everything originate from UKT students , not yet There is reception others come from from activity education other or from asset utilization :

Table 1:

Target & Realization Receipt of PNBP UIN KH Abdurrahman Wahid

Year	PNBP		%
	Target	Realization	
2017	15,830,000,000	16,443,575,500	103.88%
2018	22,660,000,000	23,895,374,000	105.45%
2019	35,410,000,000	31,040,156,000	87.66%
2020	37,070,000,000	38,417,921,461	103.64%
2021	42,988,614,000	44,271,413,872	102.98%
2022	45,593,700,000	51,775,469,028	113.56%

Source data: Planning and Finance Department of UIN KH Abdurrahman Wahid Pekalongan (2022)

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Non- Tax State Revenue (PNBP) above is the income the University derives from service service to public especially student . PNBP UIN KH Abdurrahman Wahid Pekalongan especially originate from Single Tuition Fee (UKT), Income Exam incoming and revenue education other . During period 2017 to 202 2 seen that PNBP achievements experienced a very significant increase , ie from IDR 16,443,575,500 in 2017 to IDR 51,775,469,028 in 2022 so can concluded that UIN KH Abdurrahman Wahid Pekalongan PNBP receipts always experience very significant increase . Based on Table 1. 41 is known for five years final from 2017 to with 2022 PNBP achievements always exceeded the target except in 2019 because affected by the Covid-19 pandemic, so Lots students who appealed the reduction in UKT and took leave studying .

Assessment Scores on Aspects Finance

Score evaluation performance on Aspect Finance UIN KH Abdurrahman Wahid YearBudget 2023 is as following:

Table 2:

UIN KH Abdurrahman Wahid Financial Performance Assessment Score

No	Indicator	Score	Weight	%Score
A	Ratio Finance			
1.	Ratio Cash	1.5	2	75%
2.	Ratio Fluent	2	2.5	80%

3.	Period Billing Receivables	0.5	2	25%
4.	Rotation Asset Still	1,2	2	60%
5.	Rewards on Fixed assets	1.5	2	75%
6.	Rewards Equity	1.75	2	87.5%
7.	Rotation Supply	1.5	2	75%
8.	Ratio Income PNBP to Cost Operational	2.5	2.5	100%
9.	Ratio Cost Subsidies Education	0.5	2	25%
	Amount Ratio Finance	12.95	19	68%
B	Obedience Management Finance BLU			
1.	Plan Business Budget (RBA) Definitive	1.80	2	90%
2.	Report Finance Based on SAK	1.95	2	97.5%
3.	Letter Order Endorsement Income And Shopping BLU(SP3BLU)	2	2	100%
4.	Rates Service	1	1	100%
5.	System Accountancy	1	1	100%
6.	Agreement Account	0.5	0.5	100%
7.	SOUP Management Cash	0.5	0.5	100%
8.	SOUP Management Receivables	0.5	0.5	100%
9.	SOUP Management Debt	0.5	0.5	100%
10.	SOUP Procurement Goods And Service	0.5	0.5	100%
11.	SOUP Management Goods Inventory	0.5	0.5	100%
	Amount Obedience Management Finance BLU	10.75	11	97%
	Amount Aspect Finance (A+B)	23.7	30	79%

Based on results calculation show that aspect finance with indicator ratio finances include the cash ratio in 2023 is 85.15% and the ratio fluent by 243%, while when seen from results evaluation performance finance of UIN KH Abdurrahman Wahid Pekalongan own predicate Good . The calculation results show mark cash ratio and ratio runs very well from mark established standards based on Regulation Director General Treasury Number Per-36/PB/2016. So that score evaluation the cash ratio is 1.5 , and the ratio fluent is 2. Therefore That aspect compliance with UIN KH Abdurrahman Wahid 's financial management fully carried out and financial management compliance Already walk with Good .

The calculation results show that level rotation receivables business in 2023 as many as 140 times with an average collection of 140 days a year . The number was 104 days higher from

mark established standards based on Regulation Director General Treasury Number Per-36/PB 2016. This shows that level rotation receivables business Already capable of managing the receivables . So that score evaluation period billing receivables business own value 0.5. This has been show that aspect compliance with UIN KH Abdurrahman Wahid 's financial management held with Good .

The calculation results show that level rotation asset remains at 2023 levels rotation asset still amounting to 11.03%. So that score evaluation period rotation asset still own mark of 1.2. Condition the describe that rotation asset still UIN KH Abdurrahman Wahid in 2023 already efficient in use his assets .

From the description above can concluded that aspect related finances with the Financial Performance of the UIN KH Abdurrahman Wahid Public Service Agency which includes ratio finances and ratios PNBP income against operational costs is still need improved Again , this is because There is a number of mark from results calculation too high and the other very low , this is if compared to standard ratio determined finances worth 30 weights and ratios PNBP revenue to operational costs is worth 2.5, while results calculation ratio finance of 3.75 weights and ratios PNBP revenue to operational costs is worth 2.5 weights . Whereas from side aspect financial management compliance of the UIN KH Abdurrahman Wahid Public Service Agency based on calculation of 10.75 weight . This shows that there is indicator aspect compliance with financial management of the UIN KH Abdurrahman Wahid Public Service Agency has been carried out it 's perfect namely on the SOP that is implemented Already implemented by BLU leaders .

Based on results recapitulation Good from performance financial and aspects compliance with financial management of the UIN KH Abdurrahman Wahid Public Service Agency with show total score value of 23.7 or 79%. Performance report finance from aspect financial and aspects financial management compliance of the UIN KH Abdurrahman Wahid Public Service Agency based on score the BPKP RI team was assessed have governance existing finances Good Based on Regulation Director General Treasury Per-36/PB/2016 Results evaluation performance in the article 9 grouped into categories :

- 1) Results evaluation performance BLU determined based on T.S Which obtained BLU.
- 2) Results evaluation performance BLU as intended on paragraph (1), grouped incriteria GOOD, MEDIUM and BAD.
- 3) Criteria GOOD as intended on paragraph (2) consists on:
 - a. AAA, if $TS > 95$;
 - b. AA, if $80 < T.S < 95$; And
 - c. A, if $68 < T.S < 80$.
- 4) Criteria CURRENTLY as intended on paragraph (2) consists on:
 - a. BBB, if $56 < T.S < 68$;
 - b. BB, if $45 < TS < 56$; And
 - c. B, if $35 < T.S < 45$.
- 5) Criteria BAD as intended on paragraph (2) consists on:
 - a. CC, if $15 < TS < 35$; And
 - b. C, if T.S on results evaluation aspect finance Which achieved by BLU not enough from 50% (fifty percent).

Based on results Calculation table above so evaluation the performance of BLU UIN KH

Abdurrahman is outstanding is at a value of 79% which means Good criteria A.

>90	Own system manage Which very Good
75-89	Own system manage Which Good
60-74	Own system manage Which Enough Good
40-59	Own system manage Which not enough Good
<39	Own system manage Which No Good

The results of this research consist from ratio finance and financial management compliance in accordance with BLU regulations in the field education . The assessment results will be obtained is :

Total score ratio finance : 12.95

Total score financial management compliance : 10.75

Total score achieved : 23.7

Formula :

= Score achieved / Total Indicator score x 100%

=23.7 / 30 x 100%

= 79%

Result of evaluation performance BLU work unit Based Regulation Director General Treasury Number Per-36/PB/2016 ratio finance and financial management compliance got a total score of 23.7. Stage furthermore with share with score indicator the next 30 multiplied by 100% so get value 79%. Based on score results governance evaluation BPKP RI UIN KH Abdurrahman Wahid Pekalongan team assessed have good governance .

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CONCLUSION

Conclusions of results research and analysis carried out on the Financial Performance Analysis of the UIN KH Abdurrahman Wahid Public Service Agency in 2023, especially in the aspect BLU financial management and compliance , based on The percentage determined by the BPKP RI team is that results evaluation performance UIN KH Abdurrahman Wahid's finances amounted to 79% of highest score in aspect finances that have been determined by the Regulations Director General Treasury Per-36/PB/2016 is 30 and UIN KH Abdurrahman Waahid obtained a score of 23.7 was assessed have good governance . It is hoped that next year UIN KH Abdurrahman Wahid will be able to do it optimizing income from non- academic services and establishment of business units support academic like cooperatives, modern minimarkets and economic industry creative .

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