

Income Generating Mapping of FMIPA Unesa

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Abstract. This study uses a qualitative method using a phenomenological approach and direct observation of the studied sample. This research funds to carry out operational activities (academic and non-academic) are divided into two, namely funds from the APBN (State Expenditure Revenue Budget) and non APBN. Community Funds (DM) are funds generated from non-state budgets, which are often referred to as income from PTN-BH. This study found that two ways can be used as a source of income for FMIPA Unesa, namely 1. Diversification of income or exploring new sources of income, and 2. Develop existing sources of income. Explore opportunities for new sources of income (diversification) covering components of information, teaching, alumni, campus population, land, and facilities. Several tasks can be performed on these components, namely 1. The sale of information includes intellectual property, research parks, and data interpretation for businesses, 2. Teaching includes; a laboratory management training program, training to improve pedagogic competence and mathematics, 3. Alumni resources include continuing education for alumni and professional services for alumni, 4. The provision of services for students and other visitors includes a place to study, 5. Utilization of land, land, or buildings and other campus facilities that have the potential to generate income.

Keywords: Mapping of FMIPA income, PTN-BH, FMIPA Strategic Plan, Higher Education Autonomy

1 Introduction

The organization of Higher Education is a work unit of Higher Education that jointly performs the Tridharma activities and the function of resource management, according to Article 61 Paragraph 1 of Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education. In higher education organizations, there are administrative or administrative implementers. Administration or administration is the management of non-academic activities on campus following applicable regulations, one of which is managing college income funds. In managing state universities, there is autonomous management of state Higher Education namely, the autonomy of higher education management is carried out following the basis, objectives, and capabilities of higher education institutions. The implementation of higher education management autonomy is based on transparency, responsibility, non-profit status, quality assurance, effectiveness, and efficiency [1].

The administrative autonomy in the non-academic field as referred to in paragraph 1 includes the establishment of standards and operational guidelines as well as enforcement, organization, finance, student affairs, staffing, and infrastructure [1]. In terms of finances, state universities' revenue can be

autonomously managed in accordance with the law, especially for legal entity state institutions (PTN-BH). Legal Entity State Higher Education, also known as PTN-BH, is higher education that has been formed by the government and has the status of an independent public legal body [2]. Higher Education institutions can handle their income money in accordance with current legislation in a responsible, effective, efficient, and transparent manner. Therefore, this paper will discuss how the Procedures for Managing Revenue Funds at PTN-BH.

In 2022, there will be 122 PTNs in Indonesia and only sixteen have PTN-BH status. The latest news from the Ministry of Education, Culture, Research and Technology (Kemdikbudristek) of the Republic of Indonesia (RI) has encouraged PTNs to become legal entities or PTN-BH. The opportunity from the Ministry of Education and Culture and the challenges of the 4.0 industrial revolution was responded positively by the State University of Surabaya (Unesa) as one of the state universities with the status of a Public Service Agency (BLU) to become a PTN-BH. The development of achieving Unesa's vision in 2021-2025, namely Recognize Regional Teaching University is also one of the references for Unesa's preparation to change its status from PTN-BLU to PTN-BH. Strengthened by campus institutions, Unesa has received accreditation

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with a Superior rating from the National Accreditation Board for Higher Education (BAN-PT) in 2022. One of the preparations that need to be carried out is that Unesa must have an Income Generating Mapping of FMIPA Unesa. The fact is that until 2022, Unesa does not have this official document. Including FMIPA Unesa does not yet have FMIPA Income Generating Mapping. Therefore, this research is focused on developing the FMIPA Unesa Income Generating Mapping document

2 Literature Review

PTN-BH is a state higher education established by the government with the status of an autonomous public legal entity, according to [2] concerning the Form and Mechanism of Funding for State Universities Legal Entities. The autonomy in question here is the autonomy of higher education administration in both academic and non-academic fields [1]. Autonomy management in the academic field entails establishing operational norms and policies, as well as implementing the Tridharma. Non-academic management autonomy includes the establishment of operational norms and policies, as well as the implementation of organization, finance, student affairs, personnel, and infrastructure [1].

PTN-BH funding comes from the state revenue and expenditure budget and also apart from this budget [2]. The budget outside of state revenues and expenditures comes from the community, education costs, endowment fund management, PTN-BH business, Tridharma of Higher Education cooperation, PTN-BH wealth management, regional revenue and expenditure budgets and loans. Thus, the income in PTN-BH that can be managed independently is divided into nine types. The management of PTN-BH revenues must be accountable, effective, efficient, transparent, and non-profit.

3 Research Methods

This research is qualitative research. According to [3], "Qualitative research is a means for exploring and understanding the meaning of individuals or groups ascribe to a social or human problem". Qualitative research methods are natural because the research is carried out under conditions as it is without certain assumptions [4,5].

Meanwhile, qualitative research is intended to understand the phenomenon of what the research subject experiences (behavior, perception, motivation, action) holistically through the description in the form of words and language in an extraordinary natural context and by utilizing various natural methods, according to [6]. So that a researcher can interpret the collected data [3].

In order to explain and comprehend accounting phenomena, this study employs an interpretative paradigm [7]. This research method is a phenomenological approach that aims to comprehend the meaning of numerous events and human interactions in certain contexts [8].

The procedures used in this research are carried out by observing the relevant environmental conditions at

the time of the study. [9] states that researchers collect data by taking measurements of specific characteristics in order to provide feedback on these measurements, answering questions in order to better understand human behavior, and making observations in order to present a genuine picture of behavior or occurrences.

4 Results and Discussion

The result of this research is the mapping of income sources that have the opportunity to be explored by FMIPA Unesa. There are two events that can be used as sources of income for FMIPA Unesa, namely 1) Diversification of income or exploring new sources of income, and 2) Developing existing sources of income. Explore opportunities for new sources of income (diversification) covering components of information, teaching, alumni, campus population, land, and facilities.

As for the things that can be done to these components, among others; 1) Sales of information includes intellectual property, research parks, and data interpretation for businesses. 2) Teaching includes; a laboratory management training program, training to improve pedagogic competence and mathematics, 3) Utilization of alumni resources includes continuing education for alumni, and professional services, for alumni. 4) Provision of student and other visitor services, including accommodation and private businesses. 5) Utilization of land, land, or buildings and other campus facilities that have the potential to generate income. Developing existing sources of income include 1) Business in the laboratory equipment/learning media. 2) Travel agents. 3) Private contracts that guarantee privileges for fees. 4) Privatization of special services. The programs that can be carried out include 1) Contracts with industry, namely Cooperation for implementing applied research and training of employees/employees. 2) Commercializing research results, selling research results or jointly empowering outside parties. 3) Voluntary donations can be in the form of contributions of ideas and expertise or scholarships for students in need. 4) Extracting income from assets owned, for example, empowering staff in other companies or institutions. The development of sources of income for FMIPA Unesa is not only directed at seeking financial or material benefits but also at strengthening the institution's identity.

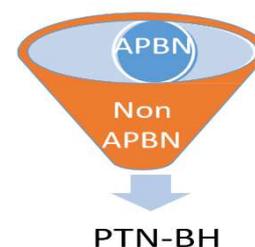


Fig.1 Sources of Funding for PTN-BH

State finances are all state rights and obligations that can be valued in money and everything in the form of money or goods that can be used as state property, which

is related to the implementation of these rights and obligations [10]. The law also states that the wealth of other parties obtained by using facilities provided by the government is state income. So that it must be managed in an orderly manner, obeying the laws and regulations, efficient, economical, effective, transparent, and responsible by paying attention to a sense of justice and propriety. In PTN-BH, the source of income which is funds to carry out operational activities, both academic and non-academic, consists of 2 (two) funding sources, namely APBN and Non-APBN (Fig. 1) [2].

4.1 Non-APBN Income Source Opportunities

In PTN-BH, sources of funds obtained from non-APBN are often referred to as Community Funds (DM) or DAMAS (Community Funds). This is related to the source of funds obtained that are not related to the APBN. So that PTN-BH may manage their own funding sources, where the type of funding from PTN-BH is as shown in Figure 2. Community Funds (DM) are funds sourced from non-state budgets consisting of the community, education costs, management of endowments, business PTN Legal Entities, Tridharma Cooperation of Higher Education, wealth management of PTN Legal Entities, regional income and expenditure budgets and/or loans. [2].

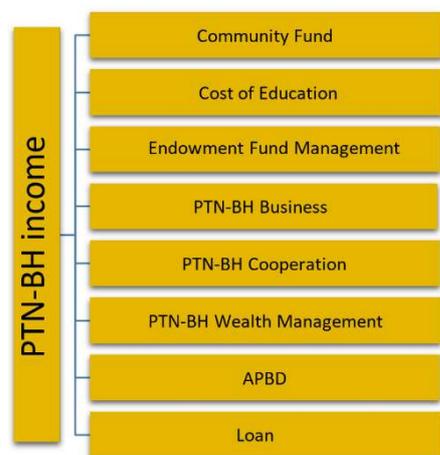


Fig.2 Types of Income Sources PTN-BH

However, in its management, it is obligatory to uphold generally accepted accounting principles because all these revenues are part of state finances [10]. As a result, in managing the income of PTN-BH, it is not uncommon for the treatment to be considered a source of its income. In addition, there are no precise forms and rules regarding procedures for carrying out the preparation of PTN-BH financial reports. Thus, the management of income from PTN-BH is still different in various Universities that are legal entities (PTN-BH).

Because of the autonomy in non-academic management. No wonder PTN-BH can use the public funds or income following the Annual Activity Plan and Budget (RKAT) that it has made. However, what must be considered is related to the efficiency and effectiveness of the management of non-APBN funds so that the accountability of all income and expenditure of

funds originating from non-APBN can be carried out correctly.

5 Conclusion

The results of this study are the discovery of two ways that can be used as Income Generating Mapping for FMIPA Unesa, namely 1. Diversification of income or exploring new sources of income, and 2. Developing existing sources of income. Explore opportunities for new sources of income (diversification) covering components of information, teaching, alumni, campus population, land, and facilities. Several tasks that can be performed on these components include 1. The sale of information includes intellectual property, research parks, and data interpretation for businesses. 2. Teaching includes; a laboratory management training program, training to improve pedagogic competence and mathematics, 3. Alumni resources include continuing education for alumni and professional services for alumni. 4. Provision of student and other visitor services includes providing a place to study. 5. Utilization of land, land, or buildings and other campus facilities that have the potential to generate income. Developing existing sources of income include 1. Business in the field of laboratory equipment/learning media. 2. Travel agents. 3. Private contracts that guarantee privileges for fees. 4. Privatization of special services.

Acknowledgments

The authors would like to thank the Universitas Negeri Surabaya for providing access to data in this research. The authors also thank the Faculty of Mathematic and Science (FMIPA) who contributed to providing information on the work plan carried out at UNESA.

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