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IMPROVING QUALITY OF EDUCATION IN DEHASSEN BENGKULU UNIVERSITY: FINANCING MANAGEMENT APPROACH

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Abstract

Higher Education is demanded to be able to provide quality graduates and have competitiveness both domestically and abroad. In realizing the implementation of quality education, universities continue to innovate and ensure the continuity of the tri dharma of higher education. This study aims to analyze the improvement of the quality of education at Dehasen University Bengkulu through a financing approach. This researcher uses a qualitative approach and the research method used is descriptive method. The results showed that the management of financing at Dehasen Bengkulu University included planning, implementation, and oversight and accountability. Funding for the implementation of education refers to a predetermined plan. Sources of funding come from students, ministries, foundations, UNIVED and research funds. The average use of funds includes operational funds for the learning process (72%), infrastructure investment (10%), investment in facilities (9%), investment in human resources (6 %), community service funds (1%), and research funds (2%). Some financial performance indicators show that most of the achievements are above the predetermined standards and targets. Financial management is monitored and reported on an ongoing basis. The existence of public trust, the government and agencies as well as the support of the foundation to be a supporter in financing management while the limited achievement of accreditation B can be one of the obstacles in financial management.

Keywords: Quality of Education, Funding Management, Higher Education.

1. Introduction

Improvement and equitable quality of higher education is still the main concern of the government. The quality and equity of tertiary education in Indonesia is still a problem (Idrus, 2012; Panday, 2014). Inequality in the quality of tertiary education in Indonesia is still very high, especially in Java and outside Java. The quality of higher education which was previously the second priority in the Ministry of Research, Technology and Higher Education Republic of Indonesia Regulation Number 50 Year 2017 concerning the Strategic Plan of the Ministry of Research, Technology and Higher Education Year 2015-2019. The Ministry of Research and Technology's budget ceiling tends to increase until 2018 of Rp. 47,325,863,849,000, with the largest proportion being the State University and Kopertis budget of 70.5% and the rest is allocated to the Main Unit (Kemenristekdikti, 2018). The number of tertiary education in Indonesia until 2018 reached 4,662. A total of 634 of them are university level consisting of 82 state universities and 552 private universities.

Indonesia's competitiveness in 2018 according to the World Economic Forum report is ranked 45th out of 140 countries with a score of 65. While for ASEAN countries, Singapore ranks first in ASEAN and ranks second in the world after the United States. Malaysia ranks second with 25, Thailand (38), Philippines (56),

Brunei Darussalam (62), Vietnam (77), Cambodia (110) and Laos in 122th position (Kemenristekdikti, 2019). The low value in the aspects of infrastructure, application of information and communication technology, education and skills, financial system development, and the ability to innovate are the causes of the low competitiveness index of developing countries including Indonesia. The development of quality human resources which is currently the government's development priority will give birth to a multiplier effect on improving other development sectors.

2. Literature Review

The development of science and technology is now causing a new change for the world called the industrial revolution 4.0. This is a challenge for universities to develop strategies so that institutional competencies, learning, resource competencies can support these developments (Kemenristekdikti, 2018). The quality of university graduates is also a challenge. Not all graduates are absorbed into the world of work or as entrepreneurs. Statistics show that in February 2019, unemployment in Indonesia is still quite high. Open unemployment is 5.01%. Of the unemployment number which reached 6.82 million people, 6.24% were open unemployment with the highest education completed at the university level (BPS, 2019).

Dehasen University Bengkulu is one of the private tertiary institutions in Bengkulu province which is always working to improve the quality of education. The ranking of world universities conducted by Webometrics in July 2019 shows that Dehasen Bengkulu University has increased its ranking from the previous period which is ranked 85th at the national level and ranked 5446 world (<http://www.webometrics.info/en/search/rankings/indonesia>). This also makes Dehasen Bengkulu University as the PTS with the first rank in Bengkulu province. In addition, UniRank as a global university ranking by iREG Observatory on Academic Ranking & Excellence features university reviews and ratings worldwide. The results of the ranking of UniRank, Dehasen Bengkulu University also ranked 1 PTS in Bengkulu province, ranked 105th at the national level and ranked 5206 in the world (<https://www.4icu.org/reviews/14042.htm>).

In realizing the improvement of the quality of higher education, universities are expected to carry out management in accordance with higher education standards as stated in article 54 of Law Number 12 of 2012 concerning Higher Education and Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia Number 44 of 2015 concerning National Standards Higher education. Funding is part of the standard of higher education. Financial management has an important role in improving the quality of higher education (Abidin, 2017; Rahman, 2017). Especially private universities, where most of the funding comes from foundations, community funds and or other sources in accordance with the provisions, regulations and legislation in force and some from the government. Higher education must be able to carry out healthy, transparent and accountable financing management to support the implementation of tri dharma and improve the quality of higher education on an ongoing basis. In this study the focus of the problem is how to manage financing at the Dehasen Bengkulu University in an effort to improve the quality of education

3. Methods

This researcher uses a qualitative approach, while the research method used is descriptive method. Data collection techniques carried out by observation (observation), interviews (interviews), documentation and combined. The subject of this study was using purposive sampling technique. Higher Education Leaders (Rectors) as key informants. Through a purposive strategic informant sampling, a number of informants / participants were determined, consisting of the Vice Chancellor for Finance (WR II), the Dean, the Head of BAAK, the Head of the Quality Assurance Institute, the Chair of the faculty-level quality control group, the Head of the Study Program, lecturers, administrative staff, and students. The data used in the study relating to financial management and the quality of education and teaching consist of primary and secondary data. Data processing techniques carried out manually and with computerization consists of three basic stages, namely input, process, output. Activities in data analysis include data reduction, data display, and conclusion drawing / verification.

4. Results and Discussion

Dehasen University Bengkulu (UNIVED) is one of the private tertiary institutions in Bengkulu province which was established in 2008 based on Minister of Education and Culture Decree No. 39 / D / 2008 dated March 17, 2008. There were 6 faculties at the beginning of the establishment, namely the Faculty of Computer Science, Faculty of Economics, Faculty of Agriculture, Faculty of Social Sciences, Faculty of Literature, Faculty of Industrial Engineering. The formation of Bengkulu Dehasen University is a merger of Dehasen's Information and Computer Management College (STMIK), Dehasen's College of Economics (STIE) and Dehasen's Academy of Agricultural Technology (ATP). In 2013, there were the addition of two faculties namely the Faculty of Law and the Faculty of Teacher Training and Education. Then in 2017, the College of Health Sciences and the Midwifery Academy which is also under the auspices of the Dehasen Foundation began to join UNIVED to become the Faculty of Health Sciences. The development of Bengkulu Dehasen University since its establishment until now is aligned with the vision and mission and goals set. The vision of Bengkulu Dehasen University is "Becoming an Excellent University in the Field of National Level Entrepreneurship in 2034".

Management of financial resources, facilities and infrastructure is part of efforts to improve the quality of education at Bengkulu Dehasen University. Management is carried out as a whole for the resources owned. In supporting the tri dharma activities of tertiary institutions and continuously improving the quality of tertiary institutions, Bengkulu Dehasen University guarantees the availability of funds. The financial or financial resources of Bengkulu Dehasen University come from foundations, governments, communities and / or other sources in accordance with applicable regulations, regulations and legislation. Financial management includes planning, implementation, and supervision and accountability.

A. Planning

Financial management at Bengkulu Dehasen University begins with the availability of financial standards which in its determination have stages (1) Reviewing the laws and regulations governing Higher Education funding; (2) Formulating the substance or content of quality standards in order to remain consistent and in line with the vision, mission and goals of the university; and (3) Seeking and receiving input / contribution of ideas from stakeholders and or other parties outside the university environment. Financial planning begins by preparing a Budget Work Plan (RKA) conducted by each Faculty, Bureau, Institution or UPT which is subsequently consolidated at the University level. At the University level a coordination meeting is held to determine the respective budget ceiling based on the Operational Plan. The consolidated RKA is then taken to the University Senate for approval before being sent to the Foundation for approval.

The funding of Bengkulu Dehasen University in the administration of education is obtained from various sources, namely (a) Payment from students, namely the income derived from the financial obligations of students in the framework of the organization of higher education. Sources of funding from students consist of payment of tuition fees, practical work examinations or practical work lectures, examination proposals, thesis examinations or final assignments, graduation and graduation, as well as other non-binding donations; (b) Donations or grants, namely revenue from donors from the Dehasen Foundation as well as from ministries, other Institutions or Agencies such as routine budgets, development budgets, research grants, and PKM grants; (c) UNIVED, which is income from the Dehasen Business Unit which is obtained from the business units it manages such as the Primary Dehasen Clinic, Dehasen PAUD, Dehasen LKBH, Futsal Field, GYM and Fitness; (d) Acceptance of other sources, namely domestic and foreign revenues; and (e) Research and Community Service Fund from the Ministry of Research and Technology of the Republic of Indonesia. Referring to the identification of revenue plans, then a budget allocation planning document is prepared. The budget allocation is detailed based on the type of use, namely (a) Operational Funds for the Learning process; (b) Research funds; (c) Community Service Funds; (d) Infrastructure investment; (e) Investment of facilities; (f) HR investment; and (g) Others.

Bengkulu Dehasen University also set standards as the basis for managing facilities and infrastructure owned with the aim of realizing orderly administration and ensuring the condition of facilities and infrastructure in a state ready to support the implementation of basic tasks. Facilities and infrastructure are planned based on the needs for facilities and infrastructure that have been set out in the Strategic Plan and outlined in the Operational Plan for the current year and have been detailed in the Budget Plan (RAB) which has been approved by the Foundation.

B. Implementation

The cost of providing education at the University of Bengkulu Dehasen refers to a predetermined plan. During the period of 2016-2018, the realization trend of receipt of funds from Bengkulu's Dehasen University tended to increase (Figure 1). Average annual revenue of Rp. 60,271,076,333, - or with an average growth of 1.24% per year. Most of the sources of acceptance come from students with an average of 59.70% per year or a total of Rp. 35,979,348,333. While the remaining 40.30% came from other sources namely the Ministry / Foundation (33.89%), PT itself (5.73%), and the Research Fund and PMM (0.68%).

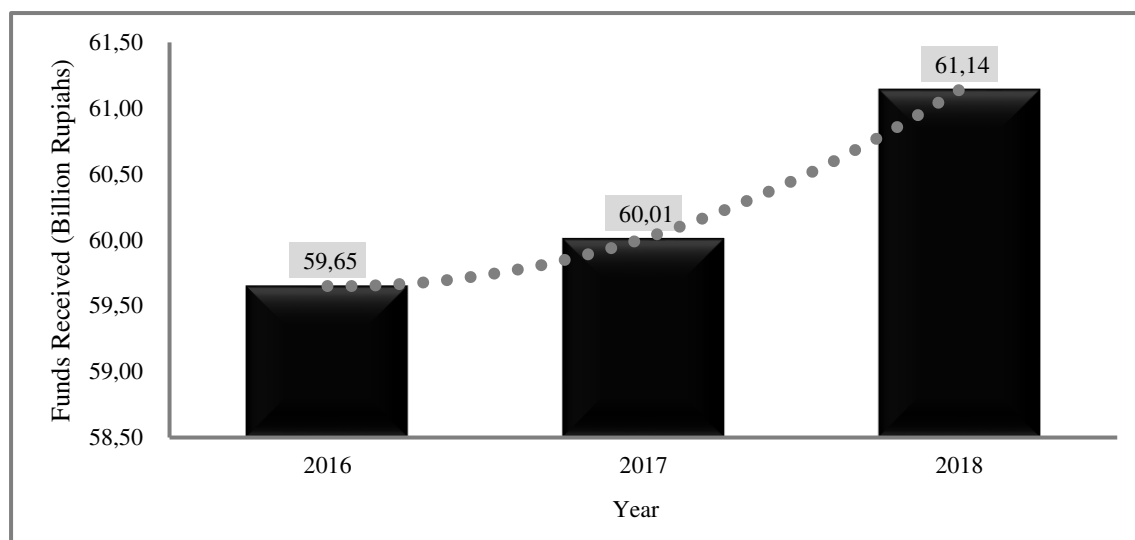


Figure 1. Realization of Receipt of Dehasen Bengkulu University Funds for 2016-2018

Source: Dehasen Bengkulu University, 2016-2018.

The use of funds at Dehasen Bengkulu University consists of operational funds for the learning process, infrastructure investment, infrastructure investment, human resources investment, community service funds, and research funds (Figure 2). Most of the use of funds is for the allocation of operational funds for the learning process with an average of 72% with an active student condition of 3855 students. While the use of research and community service funds is lower than the others, namely 2% and 1% per year, respectively. However, with 228 permanent lecturers, the achievement of the ratio of the use of research funds and community service per lecturer per year is still met from the set standards.

The performance of the use of Dehasen Bengkulu University funds in 2016-2018 is explained in more detail as follows:

a) The percentage of the acquisition of funds sourced from students to the total acquisition of university funds from the Standard in 2018 (70%), meet the acquisition of funds sourced from students amounting to 59.70%, so that UNIVED's performance becomes good.

b) Achievement of the percentage of acquisition of funds sourced from the Dehasen Bengkulu Foundation (33.89%) is higher than the specified standard (20%).

c) The average achievement of DOM UNIVED of Rp. 34,042,898.83 higher than the standard 30,000,000.00. Obtaining sources of funds is very much considered by developing the Dehasen Business Unit as a source of funding for education funding.

d) The average achievement of research funds per lecturer per year is Rp. 4,972,739.76 higher than the standard Rp. 3,000,000.00 per lecturer per year. Acquisition of Research Grants from the Foundation and the Ministry of Research, Technology and Higher Education DIKTI provides a significant contribution to the fulfillment of funding sources related to Research.

e) The average achievement of PkM funds per lecturer per year is Rp. 2,275,584.79 higher than the standard of Rp. 1,500,000.00 per lecturer per year.

f) Achievement of the percentage of realization of research funds to total funds amounted to 1.88% lower than the standard (2.5%) and achievement of the percentage of realization of PkM funds to total funds amounted to 0.86% of the standard (2.5%) so it did not meet. The performance of lecturers in the effort to obtain funds sourced from the Ministry of Research, Technology and Higher Education or other institutions is still relatively low, so it is necessary to increase efforts in this regard.

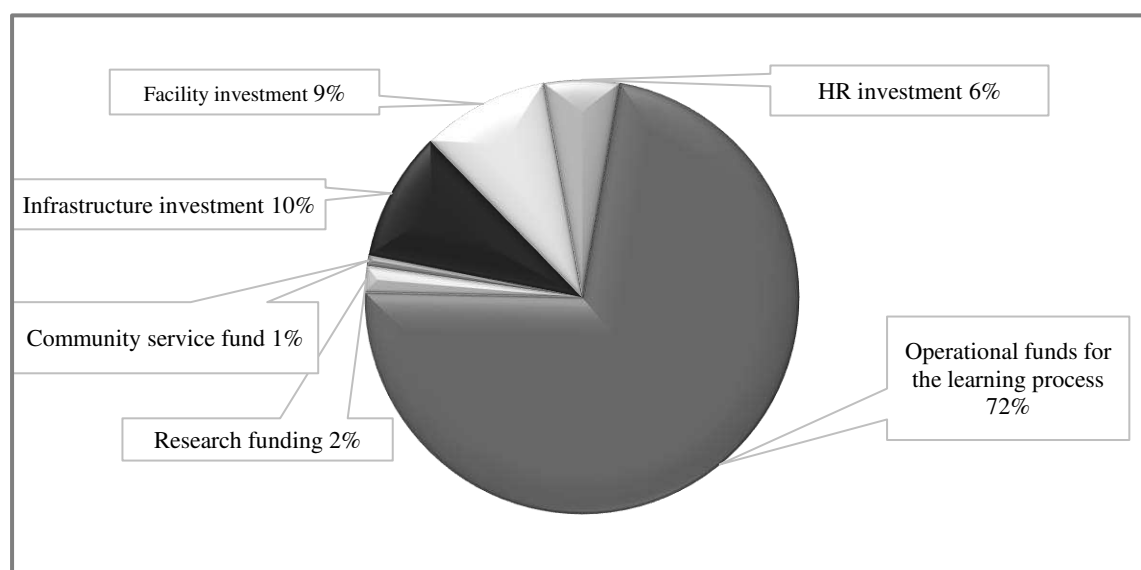


Figure 2. Use of Dehasen Bengkulu University Funds for 2016-2018

Source: Dehasen Bengkulu University, 2016-2018.

In an effort to improve the quality of education, Dehasen Bengkulu University seeks to improve facilities and infrastructure for the purposes of lectures, research and PmM including through increasing the provision of facilities and infrastructure of study programs (office space, lecturer rooms, classrooms, courtrooms), provision of supporting facilities (water, electricity and gas), library facilities and infrastructure development, provision of supporting facilities for lectures such as laboratories, provision of sports facilities, improvement of student discussion room corner services, improvement of hot spot services and improvement of academic information system services.

The procurement of facilities and infrastructure is carried out through work units. The recording activity is carried out after the administration of facilities and infrastructure (investment) is administered administratively in the administration book and is reported in stages to the Foundation. The process of procuring facilities and infrastructure is adjusted to the needs of each Faculty, Bureau, Institution or UPT. In the process of procurement of goods there are several classifications of procurement of goods and services divided into (a) routine procurement of goods; (b) Procurement of special goods; (c) Procurement of limited goods; and (d) Service procurement system.

C. Supervision and Accountability

Monitoring and evaluation of the use of the budget is carried out annually by the Audit Board in charge of overseeing, monitoring and verifying the use of the budget. To find out budget accountability, a financial audit was conducted by the appointed Public Accountant Office and the results were reported to the Bengkulu Dehasen Foundation and stakeholders. At the end of the fiscal year a Work Program and Budget Implementation Report is prepared and a plan for the following year's activities. Reporting on the use of the budget follows the applicable fund management provisions, in accordance with the principle:

- a) The principle of accountability, that the use of the budget must be accounted for in accordance with applicable regulations.
- b) The principle of independence, that budget management is always based on the ability of institutions, by relying on all available potential and resources to optimize institutional capacity systematically and structured. The Study Program at Bengkulu Dehasen University has autonomy in planning and managing the budget for its activities.
- c) The principle of transparency, that the use of the budget is based on a clear order and rules that are always oriented towards mutual trust to conduct a conducive academic environment and guarantee the realization of synergism.

The accountability mechanism to stakeholders is carried out at the end of the year and is scheduled in a coordination meeting on the use of the current year's budget which is carried out by the mechanism of (a) Each Faculty, Bureau, Institution, or UPT compile a report and present the use of the budget in the current year; (b) Reports that have been presented are prepared in annual reports; (c) The coordination meeting aims to evaluate all activities of each university element in order to solve problems or obstacles experienced during the process of carrying out activities; and (d) Meeting results are used as material for future policy making.

In managing funding to improve the quality of education, Bengkulu Dehasen University is faced with two things namely supporting and inhibiting factors. Some factors that become supporting factors include public trust in choosing Dehasen Bengkulu University as Higher Education to continue their studies, the trust of the local government and various agencies in establishing cooperation in terms of tri dharma tertiary institutions, the existence of government assistance in the form of research grants, PkM, scholarship and lecturer certification, as well as positive responses from the Bengkulu Dehasen foundation in terms of funding and infrastructure to support the improvement of the quality of education. While the inhibiting factors include that not all study programs and institutions, namely Bengkulu's Dehasen University are accredited B. While this is one of the government's policies in accepting Civil Servants or inclusion of Civil Servants. So that it becomes a material consideration for prospective students in determining their choice to continue their studies at Dehasen University Bengkulu. If this continues for a long time, it will have an impact on reducing the number of students and becoming an obstacle in funding.

5. Conclusion

The quality of education is inseparable from good financial management. Funding management at Dehasen Bengkulu University includes planning, implementation, and oversight and accountability. Financial management begins with the availability of financial management standards and guidelines, sources of revenue and budget allocations. Funding for the implementation of education refers to a predetermined plan. The trend of receipts of Bengkulu University Dehasen funds in 2016-2018 tends to increase every year. Sources of funding come from students, ministries, foundations, UNIVED and research funds and PkM. Most funding sources come from students (59.70% per year). The average use of funds includes operational funds for the learning process (72%), infrastructure investment (10%), investment in facilities (9%), investment in human resources (6%), community service funds (1%), and research funds (2 %). Some financial performance indicators show that most of the achievements are above the predetermined standards and targets. Financial management is monitored and reported on an ongoing basis. The existence of public trust, the government and agencies as well as the support of the foundation to support the management of funding while the limitations of the achievement of accreditation B can be one of the obstacles in financial management.

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