Analysis Of PTNBH Financial Management At Universitas Negeri Semarang

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Abstract

This research wants to examine the influence of human resource factors, pre-facilities, and budgeting systems that affect the financial management performance of Semarang State University after becoming PTNBH. The method used in this research is quantitative method with multiple regression analysis. The data used in this study are primary data directly obtained from respondents by distributing questionnaires to implementers of work activities within the State University of Semarang. The results concluded that the results of the calculation with the T test on all variables showed the p value <0.05 so that each variable had a significant effect. Thus the quality factor of human resources, pre-facilities, and budgeting systems affect the financial management of universities in Semarang State University, thereby supporting the autonomy of universities in increasing inchome generating.

Keywords:
Human resource, PTNBH, income generating.

INTRODUCTION

After the issuance of Government Regulation No. 36 of 2022, Semarang State University (UNNES) officially became a Legal Entity State University (PTN-BH), which in the higher education system in Indonesia the change in status has been regulated in Law Number 12 of 2012. Law Number 12 Year 2012 article 65 explains that the financial management of state universities can be divided into 3 (three) forms of fund management, namely: 1). PTN-Satker (PTN Ministry Work Unit), 2). PTB-BLU and 3). Legal entity state universities, abbreviated as PTN-BH, are state universities established by the government which have the status of autonomous public legal entities. Being one of the legal entity universities requires UNNES to be more able to develop independently in academic and financial management, including in terms of income. This is because PTN-BH is a university that is already autonomous, therefore Universitas Negeri Semarang (UNNES) with its current condition, both in terms of human resources, facilities and infrastructure, budgeting systems, to the performance of existing financial management must be able to support changes in the autonomous management system.

Researchers are interested in examining the readiness of UNNES with its change to PTN-BH, because it is seen that currently supporting facilities and infrastructure to increase income generation at UNNES is still lacking

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potential to generate more income beyond income from UKT or student SPI.

Income generation greatly affects the financial sustainability, independence, and development of autonomous universities. However, to obtain income generation requires synergy from various aspects, such as human resources, facilities and infrastructure, and a precise budgeting system so that it can support good and healthy financial management to support the acquisition of higher education income generate. Therefore, it is important to be able to invest in supporting things such as human resources. This is because the importance of managing human resources is not only to motivate workers and increase their commitment, but also to create expenditures to improve individual competencies and work capabilities that ultimately pave the way for the creation of new knowledge for organizations and society in general, so as to support the achievement of income generation for higher education institutions (Mahmud et al., 2023; SALAU et al., 2016).

The role of facilities and infrastructure to support income generating for ptn ph is also quite large. Facilities and infrastructure that are good and have certain standards can attract many prospective students to apply at universities, so that the number of students admitted is also increasing and increasing income generating from student tuition fees. Support for financial management facilities and infrastructure also affects the efficiency of management which has an impact on low operational costs (Gronberg et al., 2011).

Reflecting on UNNES' position as a PTN BLU, income generation is still below the desired target, and far from ideal. The change of autonomy to PTNBH will certainly not easily increase the income generating process of higher education. Of course, the factors of human resource competence and supporting infrastructure also influence, including the budgeting system can be considered as factors that support the performance of financial management to obtain income generation. Based on preliminary data obtained from interviews with peers, investment in human resource competencies is quite low, including the modernization of infrastructure that supports the educational process in higher education. In terms of budgeting management, the efficiency system is still not effectively implemented.

From the various explanations above, we want to analyze the financial management performance of PTNBH Semarang State University which focuses on human resources, facilities and infrastructure, and budgeting. From this study, it is hoped that we can find out whether or not there is an influence of human resources, pre-facilities, and budgeting systems on the performance of financial management that can support the acquisition of gerating income so that it can support the autonomy of universities in budgeting. Where this research is a case study conducted at Semarang State University, so that the research results can later be generalized to the organization.

Human resources as an asset provides an understanding that humans

can develop better and not just be machines, humans, even partnerships but make one of the most important assets for the organization in various ways so that organizational goals can be achieved effectively and efficiently, also with high quality resources that can create positive values for the organization such as innovating in doing the tasks assigned. Humans are the most important factor among other resources such as financial resources, facilities and infrastructure, in terms of carrying out work. This is in line with the opinion of Luisser and Robert (Adisasmita, 2009).

According to Nawawi in Gaol, Human Resources are people who work and function as assets of organizations/companies that can be counted in number (quantitative), and HR is the potential that drives the organization (Gaol, 2019).

Sutrisno argues that human resources are the only resources that have feelings, desires, skills, knowledge, drive, power, and work (ratio, taste, and karsa). All of these HR potentials affect the organization's efforts to achieve goals (Sutrisno, 2016). Widodo (2001) in Kharis (2010) explains that human resource competence is the ability of human resources to carry out the duties and responsibilities assigned to them with adequate education, training, and experience (Kharis, 2010). Wiley (2002) in Azhar argues "Human resources are the main supporting pillar as well as the driving force of the organization in an effort to realize the vision and mission and goals of the organization". Human resources are one of the most important elements for organizations, therefore it

must be ensured that human resource management is carried out as well as possible in order to be able to contribute optimally in efforts to achieve organizational goals (Azhar, 2007).

Moenir syas that facilities and infrastructure are very important because they can accelerate the work process so as to save time, Increase productivity; Work quality is better and guaranteed; Stability and atmosphere; Easier in the movement of the perpetrator; Creating a sense of comfort for the people concerned; and Generate a feeling of satisfaction in the people concerned so as to reduce their own emotional nature (Moenir, 2010).

Budgeting is one of the most important stages of the management control process, and is one of the main functions of government (Egbide & Agbude, 2011). Budgeting is one of the important issues affecting the effective and efficient implementation of organizational strategies and programs. This is due to the fact that budgeting is an articulation of strategy formulation and planning outcomes. Budgeting should be based on an in-depth analysis of community needs for a better future.

According to Haruman and Sri Rahayu budgeting (budgting) shows a process, starting from the preparatory stage required before the start of the preparation of the plan, the collection of various necessary data and information, the division of planning tasks, the preparation itself, the implementation of the plan until finally the stage of monitoring and evaluation of the results of the implementation of the plan (Haruman & Rahayu, 2007). Halim and

Kusufi added that budgeting in the public sector is related to the amount of funding allocation for each program and activity in monetary units (Halim & Kusufi, 2019).

Based on the above studies, this research argues that human resources, facilities, and budgeting systems influence the performance of financial management at Universitas Negeri Semarang which can support the generation of higher education income. Thus, the proposed hypothesis is as follows:

H1: there is an influence of the quality of human resources on financial management performance

H2: there is an influence of facilities and infrastructure on financial management performance

H3: there is an influence of the budgeting system on budget management performance

RESEARCH METHOD

The method used to analyze the data is Multiple Linear Regression Analysis to obtain a comprehensive picture of the relationship and significance of the influence between the independent variable and the dependent variable using SmartPLS4. This study uses a quantitative approach by testing the hypothesis that has been formulated in the previous section. The data used in this study are primary data obtained from surveys by distributing questionnaires to implementers of work activities within the Faculty of Social Sciences, Universitas Negeri Semarang. Determination of the sample is based on what is suggested by Hair, namely, 5 - 10 times the number of research indicators (Hair et al., 2010). In this study there were 24 indicators, so in this study the sample used was 120 people.

RESEARCH RESULTS AND DISCUSSION

Descriptive Analysis of Respondents

Respondents in this study were financial managers in the Semarang State University environment with a total of 120 respondents. Based on the results of the questionnaire, the following is the age distribution of respondents.

Table 1. Age of Respondents

No	Age Range	Total	Percentage (%)
1	26 until 36	22	18,33
2	36 until 45	65	54,17
3	46 until 55	24	20,00
4	56 until 65	6	5,00
5	> 66 year	3	2,50
	Total	120	100

The table above shows that 54.17% of the respondents were aged 36 to 45 years. Based on the questionnaire, the results of the respondents' latest education were also obtained as follows

Table 2. Respondent's last education

No	Age Range	Total	Percentage (%)
1	SMA	22	18,33
2	S1	70	58,33
3	S2	28	23,33
4	S3	0	0
	Total	120	100

Table 2 shows that 58.33% of respondents have the latest education of Strata-1 (S1).

Research Variables and Hypotheses

This study has independent variables (X) and dependent variables (Y). The independent variables in this study are human resources (X1), facilities and infrastructure (X2), and budgeting systems (X3), while the dependent variable (Y) is financial management performance. Based on these variables, the hypotheses in this study are as follows:

H1: there is an influence of the quality of human resources (hr) on financial management performance

H2: there is an influence of facilities and infrastructure on financial management performance

H3: there is an influence of the budgeting system on financial management performance

Scoring of Questionnaire Results

The questionnaire used in this study is a questionnaire using a Likert scale as follows:

1 = Strongly Disagree
2 = Disagree
3 = Neutral
4 = Agree
5 = Strongly Agree

Then scoring is done by summing up the online scores of each respondent.

Multiple Linear Regression using SMARTPLS 4

SMARTPLS 4 is statistical software or data processing software for structural equation modeling (SEM) with the partial least squares (PLS) method. This software makes it easier for us to make modeling such as regression. The following are the results of the regression analysis model using SMARTPLS 4.

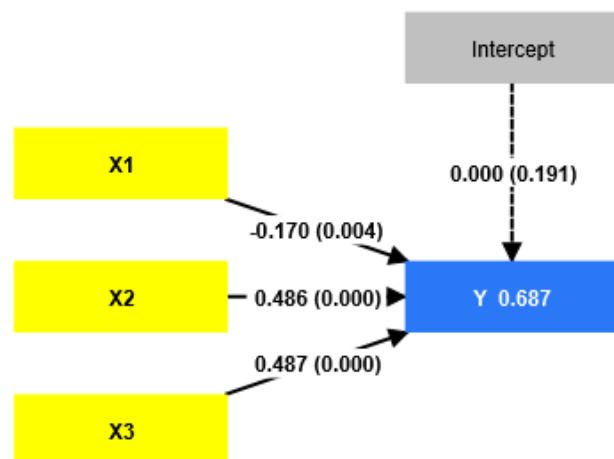Picture 1. Multiple regression analysis model using SMARTPLS 4 (source: primary data obtained, 2023)

Table 3. Summary of calculation results with SMARTPLS 4

	Unstandardized coefficients	Standardized coefficients	SE	T value	P value	2.5 %	97.5 %
X3	1.137	0.487	0.165	6.902	0.000	0.811	1.463
X2	0.797	0.486	0.116	6.879	0.000	0.568	1.027
X1	-0.397	-0.170	0.134	2.958	0.004	-0.663	-0.131
Intercept	3.900	0.000	2.965	1.315	0.191	-1.973	9.772

Table 4. ANOVA test results

	Sum square	df	Mean square	F	P value
Total	5.406.367	119	0.000	0.000	0.000
Error	1.693.324	116	14.598	0.000	0.000
Regression	3.713.043	3	1.237.681	84.787	0.000

In this study, to determine whether there is an effect of the independent variable (X) on the dependent variable (Y) using the p value. The p value is a statistical value used to validate the data submitted against the observed data. This means that the p value is used to measure the likelihood of the hypothesis being observed. The following are the testing criteria in this study.

Table 5. Statistical test criteria

Statistical test	Criteria	Conclusion
T Test (Partial Test)	$p\ value < 0.05$	Significant effect
	$p\ value > 0.05$	No significant effect
F Test (Simultaneous Test	$p\ value < 0.05$	Simultaneously influenced
	$p\ value > 0.05$	simultaneous effect

Discussion

Based on the statistical test results of the first hypothesis (H1) which states that there is an effect of human resources (X1) on financial management performance (Y), accept. This is because based on the T test in table 3, the p value is less than 0.05, meaning that human resources have a significant effect on financial

management performance. Conditions are in line with the results of Eriani's research that human resource competence has a positive and significant effect on financial management (Putri & Syarief, 2021). At Semarang State University itself, this is influenced by several things, including the level of education, the competence that is always increased through training, and the understanding of financial management of their respective duties.

In the second hypothesis (H2) which states that there is an influence of facilities and pre-facilities (X2) on financial management performance (Y), this hypothesis is also accepted. The reason is based on the results of the T test using SMART PLS 4 showing that the p value is less than 0.05, meaning that facilities and infrastructure also have a significant effect on financial management performance. The facilities and infrastructure referred to here are facilities and infrastructure that support financial management such as computers, internet connections, rooms, and so on. These results are supported by the results of Arfan's research on analyzing the financial management performance of PTNBH Hasanuddin University (Arfan, 2021).

The third hypothesis (H3) which states that there is an effect of the budgeting system (X3) on financial management performance (Y), is also

accepted. The p value shows a number less than 0.05 so that the budgeting system variable has a significant effect on financial management performance. This is because the budgeting system at Semarang State University has been well organized, making it easier to prepare the budget.

Based on the results of the ANOVA test in table 4, it shows that the independent variables (X), namely human resources, facilities and infrastructure, and the budgeting system have a significant and simultaneous or joint effect on the dependent variable (Y), namely financial management performance. This result is indicated by the p value in the F test contained in table 4 which is smaller than 0.05.

CONCLUSION

Based on the results of the data and discussion, it can be concluded that (1) Empirically, the quality of human resources has a significant and positive effect on financial management performance at Semarang State University. This means that if the quality of human resources is good, then the performance of financial management will also be better. That way hypothesis 1 (H1) is accepted. (2) Empirically, facilities and infrastructure have a significant and positive effect on financial management performance at Semarang State University. The better and better the facilities and infrastructure that support financial management, the better financial management performance. Thus hypothesis 2 (H2) is accepted. (3) Empirically, the budgeting system has a significant effect on

financial management performance at Semarang State University. That way if the budgeting system is well organized, the performance of financial management will also be better. That means hypothesis 3 (H3) is accepted.

Thus it can be said that the quality of human resources, pre-facilities, and budgeting system affect the financial management of universities in Semarang State University, thus supporting the autonomy of universities in increasing the income generating inchome.

For future research, the independent variable (X) studied should be more varied. Due to the possibility that financial management performance is not only influenced by the variables that have been studied. When distributing questionnaires to respondents, researchers gave a longer filling duration.

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