

The Effect of Implementation And Socialization of Standard Operational Procedures (SOP) Fund Distribution Activities With Partners That Result In Income Generating Which Have An Impact On Financial Performance At The Faculty Of Social And Political Sciences Semarang State University

Ariyati *Universitas Negeri Semarang*

Farida Rahmawati *Universitas Negeri Semarang*

Sanita Carolina Sasea *Universitas Negeri Semarang*

Abstract

This research is intended to determine financial performance related to the implementation of Standard Operating Procedures (SOP) for disbursement of funds for activities that involve collaboration with income generating partners at the Faculty of Social and Political Sciences, Universitas Negeri Semarang (UNNES). The focus of the research is on the implementation of SOPs and socialization of SOPs by the Faculty of Social and Political Sciences UNNES finance department which processes the disbursement of funds to implementers, especially the Person in Charge of Activities regarding SOPs for disbursing funds for activities that involve collaboration with income generating partners at FISIP UNNES. The urgency of this research is to increase the understanding of all relevant parties, especially those responsible for activities, regarding the SOP for disbursing funds for activities that involve collaboration with partners that produce income generating so that financial performance, especially as measured by the disbursement of funds for collaborative activities with partners, can be carried out according to procedures, precisely. time, effective and efficient. This research uses a quantitative approach by testing the hypotheses that have been formulated. The data used in this research is primary data obtained from a survey by distributing questionnaires to those responsible for activities. Determination of the sample is based on what Hair ((Hair, 2009)) suggests, namely, 5 - 10 times the number of research indicators. In this study there were 21 indicators, so in this study the sample used was 105 people. The research period was carried out in 2024. The results of the research show that the implementation of SOPs and the socialization of SOPs for disbursing funds for activities that involve collaboration with income generating partners have a good or positive impact on the financial performance of the Faculty of Social and Political Sciences, Semarang State University, namely all parties, especially The person in charge of activities can carry out their duties well so that the process of disbursing funds for activities that involve collaboration with income generating partners carried out by the finance department can be carried out on time.

Keywords

Standard Operating Procedures (SOP), Socialization of Standard Operating Procedures (SOP), Financial Performance

INTRODUCTION

In an institution, so that all employees and related parties (stakeholders) can carry out their respective duties effectively and efficiently, one of which is the need for Standard Operating Procedures (SOP) as a work reference or to provide professional and reliable services. Efficient and effective SOPs are able to facilitate the work of all related parties because there are clear regulatory standards. Likewise, Universitas Negeri Semarang (UNNES) as a Legal Entity State University (Peraturan Pemerintah Nomor 26 Tahun 2015 Tentang Bentuk dan Mekanisme Pendanaan Perguruan Tinggi Negeri Badan Hukum, 2015). UNNES has established SOPs regarding collaboration that can generate income or income generating, both government and private institutions, companies and so on, both at home and abroad. It is hoped that this collaboration will be mutually beneficial, namely it can provide a lot of contribution and income to UNNES and cooperation partners, where activities that should be funded by UNNES can be funded with funds from external parties or related partners, this also includes providing income to UNNES. Income generating is income outside of Single Tuition Fees (UKT) and Institutional Development Contributions (SPI). Income generating comes from collaboration, asset management, contributions to seminar activities, conferences, training, journal management, laboratory services and grants (Amir Mahmud, 2022)

The SOP that has been determined is intended so that the money that comes

in can be used in a timely and effective manner, but so far the problem is that the person in charge of the activity or those who have activities in collaboration with outside parties do not fully understand the SOP starting from incoming funds. until disbursement after they complete the accountability report for the work resulting from the collaboration that has been carried out. The person in charge of the activity often after activities do not immediately submit reports to the finance department in the relevant work unit, so there are often delays in submissions which ultimately make the finance department of the work unit in charge become overwhelmed with time constraints. In overcoming this problem, the work unit's financial department took steps by contacting the relevant parties to ask for time dispensation so that it could still be processed, but sometimes because their application was almost at the end of the year, the disbursement could only be made next year. This is what can cause the work unit finance team to receive a warning from the University because they are deemed not to carry out disbursement according to the SOP that has been determined.

Anticipating this problem, the work unit finance team has carried out intensive socialization and communication regarding SOPs for disbursing activity funds to all parties in the work unit, especially the person in charge of the activity so that it is hoped that the person in charge of the activity can be more cooperative and timely in preparing and submitting supporting data as proof of the implementation of activities and not new submitted towards

the end of the fiscal year. The implementation of SOP is to ensure that all related parties (stakeholders) continuously maintain and increase the level of performance possessed both individually and in teams within the work unit, to know the duties of each position, to clarify work procedures, authority and responsibility, to protect work units and organizational members from errors in work practices or other administrative problems, and to avoid failure, ambiguity, duplication and inefficiency. SOPs are also useful because they serve as a basis and guideline for implementing organizational goals, both operationally and administratively. Organizational unit work inefficiencies, such as repeating tasks that do not actually need to be done, can be reduced by having efficient and effective SOPs based on the needs of the organizational unit (Marlina et al., 2021).

Based on these problems, I am interested in researching the best SOP for disbursing funds for activities that involve collaboration with partners that generate income in the future. It is necessary to explain the source of the problem, whether it is from the UNNES side where the flow is too complicated or the financial side of the work unit that is processing it is not doing enough socialization or providing related information or the person in charge of the activity does not understand the SOP for disbursing activity funds. The title of this research is: The Effect of Implementation and Socialization of Standard Operating Procedures (SOP) Distributed Funds for Collaborative Activities with Partners that Produce Income Generating which

Impact Financial Performance at the Faculty of Social and Political Sciences, Semarang State University.

LITERATURE REVIEW

1. Standard Operating Procedures (SOP)

Standard Operating Procedures (SOP) are a series of standardized written instructions regarding various government administration processes, how and when they must be carried out, where and by whom they are carried out (Peraturan Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi Nomor 35 Tahun 2012 Tentang Pedoman Penyusunan Standar Operasional Prosedur Administrasi Pemerintahan, 2012). Standard Operating Procedures (SOP) are a standard process of steps, a number of logical instructions that must be carried out in the form of activities, data flows and work flows that are orderly, systematic and accountable; describe how work objectives are carried out in accordance with applicable policies and regulations; explain how the process of implementing activities takes place; as a means of ordering the implementation and administration of daily work according to the established method; guarantee consistency and systematic work processes; and establishing reciprocal relationships between Work Units (Tjiptono, 2020).

Standard Operating Procedures (SOP) are a series of standardized written instructions regarding various processes for carrying out organizational activities, how and when they must be carried out, where and by whom they are carried out

(Tanjung & Subagjo, 2012). Standard Operating Procedures (SOP) are work procedures that are created in detail and in detail for all employees to carry out work as well as possible in accordance with the mission, vision and goals of an institution, agency or institution (Purnamasari, 2015). Standard Operating Procedures (SOP) is a system that is prepared to make work easier, tidy and orderly (Ekotama, 2015). There are several indicators in the implementation/application of SOP (Tanjung & Subagjo, 2012), namely:

- 1) Ease and clarity, standardized procedures must be easily understood and applied by all officials, even someone who is completely new to implementation.
- 2) Efficiency and effectiveness, standardized procedures must be the most efficient and effective procedures in the process of carrying out tasks.
- 3) Harmony, standardized procedures must be in harmony with other standard procedures related to standardized procedures containing certain quality standards and standards whose success can be measured.
- 4) Measurability, the output of standardized procedures contains certain quality standards or standards whose success can be measured.
- 5) Dynamic, standardized procedures must be quickly adapted to the growing needs for improving service quality in the delivery of public services.

- 6) Oriented to the user or party being served, standardized procedures must take into account the needs of the party being served so that they can provide satisfaction to the user.
- 7) Legal compliance, standardized procedures must comply with applicable government rules and regulations.
- 8) Legal certainty, standardized procedures must be established by the leadership as a legal product that is obeyed, implemented and becomes an instrument to protect the apparatus from possible legal claims.

2. Socialization of Standard Operating Procedures (SOP)

Socialization is a learning process, namely a process by which an individual adopts the way of life or culture of his community. In the socialization process, individuals learn measures of behavioral compliance in the society in which they live, and patterns of values and behavior, attitudes and habits and ideas. All the traits and skills learned in the socialization process are structured and developed as a unity within the individual. Socialization can also mean providing information by certain parties (Badria & Diana, 2018).

Organizational socialization is a process of participation in gaining insight that organizational members participate in effectively. In the socialization process, members gain new insights and knowledge so that they can support performance and maintain it as well as increase the values, culture and goals of the organization so that employee members can participate in the

socialization better. Through the socialization process, each individual learns attitudes, appearance, behavior and service standards to achieve excellent service. All lessons from exposure in socialization are formed and implanted within the self into a unity that cannot be separated from the self (Rumangkit, 2016). Organizational socialization refers to the process of providing employees with information and knowledge about their organization. Organizational socialization has an impact on adapting an individual's personal values to the organization. During socialization, employees gain the knowledge needed to participate in the organization. Thus, socialization directs employees to adapt their behavior, attitudes and personal values to the values that develop within the organization (Rumangkit, 2016). There are six contents or indicators of socialization activities, namely (1) performance proficiency (employees learn and discuss the tasks they will carry out, through for example: training programs, experience sharing, seminars, etc.), (2) people (in this activity employees build working relationships with other members of the organization and work groups), (3) politics (employees learn information about formal and informal work relationships, apart from that they also learn about the power structure within the organization), (4) language (employees learn language, be it acronyms, jargon, unique slang within the organization), (5) organizational goals and values (employees learn about goals and values within the organization, where goals and

values are used as a foundation and guideline so that organizational goals can be achieved. achieved), (6) history (employees learn about history, both organizational traditions or habits, which will later help employees behave or act in certain situations or conditions. In this case, socialization is the process of conveying SOP information to the person in charge of activities so that they can carry out tasks in accordance with standards in disbursing funds for activities that involve collaboration with income generating partners.

3. Financial Performance

In accordance with Law Number 12 of 2012 concerning Higher Education gives authority to Legal Entity State Universities (PTN-BH) to carry out institutional management independently, not only on academic autonomy but also on non-academic autonomy, including management autonomy. finance (Undang-Undang Republik Indonesia Nomor 12 Tahun 2012 Tentang Pendidikan Tinggi, 2012) Performance is the results of the work/activities of a person or group in an organization which is influenced by various factors in achieving organizational goals in a certain time period (Halim, 2022). There is a close relationship between individual performance and organizational performance, namely that organizational performance may be good if individual performance is also good, and employee performance will be good if they have high skills, are willing to work hard, are paid according to the agreement, and

have better hopes for the future. good (Sutrisno, 2016).

Financial performance is an illustration of the company's achievement of success which can be interpreted as the results that have been achieved for the various activities that have been carried out. It can be explained that financial performance is an analysis carried out to see the extent to which a company has implemented financial implementation rules properly and correctly (Fahmi, 2012). Financial performance is the result of an evaluation of the work that has been completed, the results of the work are compared with mutually determined criteria. Every work that has been completed needs to be assessed/measured periodically (Sujarweni, 2017). Meanwhile, financial performance in this research refers to the principles of good governance which consist of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, supremacy of law and can be accepted by the whole community (Peraturan Pemerintah (PP) Nomor 101 Tahun 2000 Tentang Pendidikan Dan Pelatihan Jabatan Pegawai Negeri Sipil, 2000). The principles of good governance in accordance with Government Regulation Number 101 of 2000 (Government Regulation (PP) Number 101 of 2000 concerning Education and Training for Civil Servant Positions, 2000) are 7 (seven) as follows:

1) Professionalism, improving the ability and morale of government administrators so that they are able to provide services that are easy, fast, precise, at affordable costs.

- 2) Accountability, increasing the accountability of decision makers in all fields involving the interests of society.
- 3) Transparency, creating mutual trust between the government and the public through providing information and making it easier to obtain accurate and adequate information.
- 4) Excellent service, implementation of public services which include good procedures, clarity of rates, certainty of time, ease of access, completeness of facilities and infrastructure as well as friendly and disciplined service.
- 5) Democracy and participation, encouraging every citizen to exercise the right to express opinions in the decision-making process, which concerns the interests of society, both directly and indirectly.
- 6) Efficiency and effectiveness, ensuring the provision of services to the community by using available resources optimally and responsibly.
- 7) Supremacy of law and can be accepted by the entire community, realizing fair law enforcement for all parties without exception, upholding human rights and paying attention to the values that live in society.

HYPOTHESIS

A hypothesis is a temporary answer to a problem that is still presumptive because its truth must still be proven. The hypothesis proposed in this research is as follows:

H1: There is an influence of the implementation of Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with

partners that produce income generating which has an impact on financial performance.

H2: There is an influence of the socialization of Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with partners that produce income generating which has an impact on financial performance.

This section will explain in general the framework for thinking and developing hypotheses. The following is a picture of the framework for this research (Figure 1).

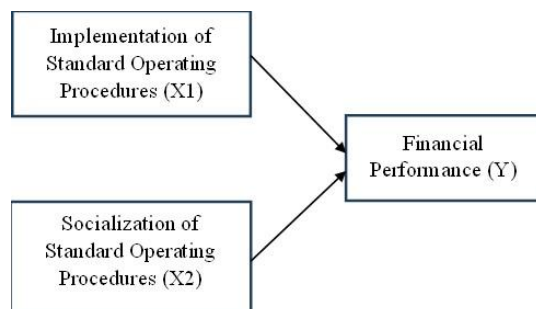


Figure 1: Conceptual Framework

RESEARCH METHOD

The method used in the research entitled The Effect of Implementation and Socialization of Standard Operating Procedures (SOP) for Disbursing Funds for Collaborative Activities with Partners that Produce Income Generating which has an impact on Financial Performance at the Faculty of Social and Political Sciences, Semarang State University, namely by Multiple Linear Regression Analysis to obtain a comprehensive picture of the relationship and significance of the influence between the independent variable (X) on the dependent variable (Y) using Smart PLS

4. The independent variable (X) consists of the Implementation of Standard Operating Procedures (X1), Socialization of Standard Operating Procedures (X2) and Financial Performance (Y).

This research uses a quantitative approach by testing the hypothesis that was formulated in the previous section. The data used in this research is primary data obtained from a survey by distributing questionnaires to lecturers who have or often have the task of being responsible for collaborative activities with income generating partners within the Faculty of Social and Political Sciences, State University. Semarang. Determination of the sample is in accordance with Hair's opinion (Hair, 2009), namely, 5 - 10 times the number of research indicators. In this study there are 21 indicators, so in this study the sample used was 105 people by administering a questionnaire which was carried out in 2024. To support research objectivity, the identity of the sample will not be included. The questionnaire will be prepared using a Likert scale with 5 levels, namely: Score/Value 5: Strongly Agree; Score/Grade 4: Agree; Score/Value 3: Disagree; Score/Value 2: Don't agree; and Score/Value 1: Strongly Disagree.

RESULTS AND DISCUSSION

Multiple Linear Regression

Based on the results of the regression analysis model using SMARTPLS 4, the P value of each independent variable (X) is <0.05, (Figure 2), which means that all independent variables (X) have an effect on the dependent variable (Y)

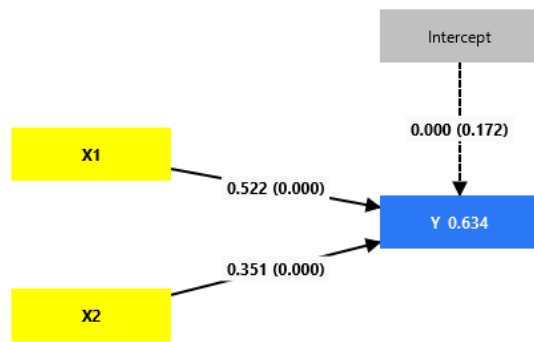


Figure 2: Multiple regression analysis model

Source: Own Study from PLS Output, 2024

Analysis Full Model

Based on testing the Full model using structural equation modeling using the Smart PLS Version 4 application, the results of outer loading obtained from SmartPLS Report Algorithm shows that the correlation value between each the indicator and the latent variable is > 0.7 so it is said to be valid (Figure 3).

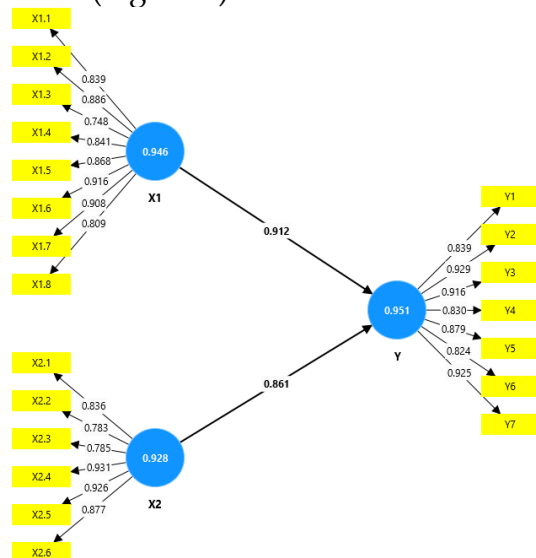


Figure 3: Smart PLS Full Model

Source: Own Study from PLS Output, 2024

Validity and Reliability Test

After collecting questionnaires from respondents, then the validity test was carried out again on the data obtained. Validity shows how far the accuracy and accuracy of a measuring instrument in carrying out its measuring function. A validity test can be done by looking at the correlation between the scores of each item in the questionnaire with the total score you want to measure. Meanwhile, the reliability test is used to determine the consistency of the measuring instrument, and whether the measuring instrument can be relied upon for further use. The results of the validity and reliability test of the data can be seen in the table 1.

Table 1: Validity and Reliability Test

Variable	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
X1: Implementation of Standard Operating Procedures	0.946	0.951	0.955	0.728
X2: Socialization of Standard Operating Procedures	0.928	0.932	0.944	0.737
Y: Financial Performance	0.951	0.958	0.959	0.772

Source: Own Study from PLS Output, 2024

The table shows that all statement items have a value > 0.700 , so it can be concluded that the independent variables and dependent variables are all valid. And it can be concluded that all the items measuring the variables of the

questionnaire are reliable, which means that the questionnaire used in this study is reliable.

Hypothesis Test

Hypothesis testing conducted in this study aims to see how the independent variables of the dependent variable influence the independent variables. Hypothesis test results can be seen in the table 2.

Table 2: Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STD EV)	T Statistics (IO/STD DE VI)	P Values
X1: Implementation of Standard Operating Procedures - > Y: Financial Performance	1.241	1.225	0.116	10.729	0.000
X3: Socialization of Standard Operating Procedures - > Y: Financial Performance	-0.339	-0.323	0.123	2.758	0.000

Source: Own Study from PLS Output, 2024

The results of this research indicate that the implementation of Standard Operating Procedures (X1) has a significant effect on financial management performance. This can be seen from the T-statistic of 10.729 or above 1.96. So the first hypothesis explains that the application of Standard Operating Procedures (X1) for the

disbursement of funds for collaborative activities with partners that generate income which has an impact on financial performance is acceptable. These results show that with the implementation of Standard Operating Procedures it becomes a standard standard, a reference for carrying out a work process within the institution, so that SOPs are very important to ensure that services or operational actions are always uniform and dynamic. This is in line with research conducted by Ikamah, F. K., & Pratama, R. A. (Nikmah & Pratama, 2023).

Based on the results of the first hypothesis statistical test (H1) which states that the application of Standard Operating Procedures (X1) for the disbursement of funds for collaborative activities with partners that produce income generating which has an impact on financial performance (Y) is acceptable. This is because based on the T Test in table 5, the p value is less than 0.05, meaning that the implementation of Standard Operational Procedures for disbursing funds for collaborative activities with partners that produce income generating has a significant impact on financial management performance. The conditions are in line with the research results of Muhaling A, Palandeng I, Sumarauw J (Muhaling et al., 2021) and also research by Satria Artha Pratama and Rita Intan Permatasari (Pratama & Permatasari, 2021) that Standard Operating Procedures have a partial and significant effect on employee work productivity.

In general, Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with

income generating partners at UNNES have been prepared in accordance with the indicators for preparing and implementing SOP (Tanjung & Subagjo, 2012), namely:

- 1) Ease and clarity, that the SOP for disbursing funds for collaborative activities with income generating partners at UNNES can be easily understood and applied by all implementers or related parties, even for someone who is completely new to implementation.
- 2) Efficiency and effectiveness, the SOP for disbursing funds for collaborative activities with income generating partners at UNNES is the most efficient and effective procedure in the process of carrying out tasks.
- 3) Alignment, the SOP for disbursement of funds for collaborative activities with income generating partners at UNNES is in harmony with other standard procedures related to standardized procedures containing certain quality standards and standards whose success can be measured.
- 4) Measurability, the output of the SOP for the disbursement of funds for collaborative activities with partners that produce income generating at UNNES contains certain quality standards or standards whose success can be measured.
- 5) Dynamic, SOP for disbursement of funds for collaborative activities with income generating partners at UNNES can quickly be adjusted to the growing need for improving service quality in the delivery of public services.
- 6) Oriented to the user or party being served, the SOP for disbursement of funds for collaborative activities with income generating partners at UNNES has taken into account the needs of the party being served so as to provide satisfaction to the user.
- 7) Legal compliance, SOP for disbursement of funds for collaborative activities with income generating partners at UNNES meets applicable government provisions and regulations.
- 8) Legal certainty, SOP for disbursement of funds for collaborative activities with partners that produce income generating at UNNES as a legal product that is obeyed, implemented and becomes an instrument to protect officials from possible legal claims

This is supported by the opinion of (Putra & Rani, 2022) that the implementation of SOPs as a guide for employees to carry out activities within the company is expected to create more efficient, consistent performance and make it easier to evaluate employees for the company's progress. Without SOPs in a company, performance between management and employees will not be able to run well, besides that the rights and obligations of each party cannot be determined. Apart from that, companies also have difficulty assessing the performance of their employees professionally because there are no clear measuring tools.

Meanwhile, the results of research testing the hypothesis of the influence of Socialization of Standard Operating Procedures (X2) which has an impact on

financial performance is proven by the T-statistic of 2.758 or above 1.96. So the first hypothesis which explains that the Socialization of Operational Standards Procedures for disbursing funds for collaborative activities with partners that produce income generating a positive impact on financial performance is acceptable. These results show that the socialization of SOPs for disbursement of funds for collaborative activities with income generating partners, especially to related parties, has a positive effect on financial performance. This is in line with research results from Nugrahayanti, A. F., & Isharina, I. K. (Nugrahayanti & Isharina, 2022) that the socialization of SOPs can be useful for reducing the level of errors and negligence made by employees in carrying out their work.

In the second hypothesis (H2) which states that the socialization of Standard Operating Procedures (X2) has an impact on financial 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 the SOP socialization that has been carried out, especially by related parties at UNNES, has had a significant influence on financial performance achievements. Socialization of Standard Operating Procedures can be a means of increasing compliance of related parties in following applicable SOPs. As supported by research Nugrahayanti, A. F., & Isharina, I. K. (Nugrahayanti & Isharina, 2022) that socialization also motivates employees' intentions in implementing SOPs which are useful for reducing the level of errors and negligence made by

employees in carrying out their work. In addition, with stricter control, the discipline of each individual in all lines of the company towards SOPs can increase.

Based on the results of the ANOVA test in table 4, it shows that the independent variable (X), namely the implementation of Standard Operational Procedures and the socialization of Standard Operational Procedures, has a significant and simultaneous or joint impact on the dependent variable (Y), namely financial performance. This result is shown by the p value in the F Test in table 3 which is smaller than 0.05.

Table 3:. ANOVA Test Results

	Sum square	df	Mean square	F	P value
Total	0.017	99	0.000	0.000	0.0007
Error	0.006	97	0.000	0.000	0.0006
Regression	0.011	2	0.005	84.092	0.0001

Source: Own Study from PLS Output, 2024

CONCLUSION

Based on the results of the data and discussion, it can be concluded that:

Empirically, the application of Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with partners that generate income at UNNES has a significant and positive impact on financial performance at the Faculty of Social and Political Sciences, Semarang State University. This means that if the Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with income generating partners are used as a reference for the implementation of

activities by the relevant parties, especially the Person in Charge of the Activity as well as possible, then the financial performance, especially the disbursement of activity funds, can be carried out on time, Thus hypothesis 1 (H1) is accepted.

Empirically, the socialization of Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with income generating partners at UNNES has a significant and positive impact on financial performance at the Faculty of Social and Political Sciences, Semarang State University. This means that the more intensive the socialization of Standard Operational Procedures for the disbursement of funds for collaborative activities with income generating partners carried out by the finance department or other competent parties, especially to the Person in Charge of Activities, the better all parties will understand their duties and authorities according to the SOP. . This has a positive impact on financial performance, especially the disbursement of activity funds can be carried out on time, thus hypothesis 2 (H2) is accepted.

Suggestion

Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with income generating partners at UNNES need to be simplified so that it does not give the impression that there is a long and convoluted flow. One of them is that there is a special unit at the university level that manages income generating at UNNES so that every collaborative activity with partners that produces

income generating can be served through one door more quickly, effectively and efficiently.

Socialization of Standard Operating Procedures (SOP) for the disbursement of funds for collaborative activities with income generating partners at UNNES needs to continue to be carried out more intensively, either through direct face-to-face activities or through online media (websites, posters, flyers) or printed or displayed in the form of banner stands placed in each work unit, especially in the finance section.

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