



Performance Analysis of Transform University Studies in Indonesia Context

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Abstract

The purpose of this study are to analyze the performance of Universitas Negeri Gorontalo (UNG) in the financial and academic aspects; to analyze the gaps in financial performance and academic performance; and to know the differences in financial performance and academic performance before and after transformation into a State Universities Public Service Agency (PTN BLU). The analysis method used are descriptive analysis, gap analysis by calculating the average expected service level, and average calculation for perceived service actual performance, and t-test. The result of the research shows that the implementation of governance especially in the case of service is increasing and efficient. Besides that, after the transformation into BLU, UNG shows various progress, especially the improvement of financial performance as measured from income level from Non-Tax Revenue (PNBP), and from Revenue Budget and State Expenditure (APBN), while the academic performance, measured from 12 indicators covering tri darma of higher education, has increased significantly compared to when UNG is still part of the Work Unit (SATKER). While the results of gap analysis show that the academic and financial performance perceived by lecturers and UNG employees is higher than the quality of expected service. The financial performance of UNG before and after BLU has significant differences, as well as the academic performance.

Analisis Kinerja Transformasi Universitas di Konteks Indonesia

Abstrak

Tujuan penelitian ini adalah untuk menganalisis kinerja Universitas Negeri Gorontalo (UNG) dalam aspek keuangan dan akademik; untuk menganalisis kesenjangan dalam kinerja keuangan dan kinerja akademik; dan untuk mengetahui perbedaan kinerja keuangan dan kinerja akademik sebelum dan sesudah transformasi menjadi Perguruan Tinggi Negeri Badan Layanan Umum (PTN BLU). Metode analisis yang digunakan adalah analisis deskriptif, analisis gap dengan menghitung rata-rata tingkat layanan yang diharapkan, dan perhitungan rata-rata untuk kinerja aktual layanan yang dirasakan, dan t-test. Hasil penelitian menunjukkan bahwa penerapan tata kelola dalam hal pelayanan semakin meningkat dan efisien. Selain itu, setelah transformasi menjadi BLU, UNG menunjukkan berbagai kemajuan, terutama peningkatan kinerja keuangan yang diukur dari tingkat pendapatan Penerimaan Negara Bukan Pajak (PNBP), dan dari Anggaran Pendapatan dan Belanja Negara (APBN), sedangkan kinerja akademik, diukur dari 12 indikator yang melingkupi pendidikan tinggi, telah meningkat secara signifikan dibandingkan ketika UNG masih menjadi bagian dari Satuan Kerja (SATKER). Sedangkan hasil analisis gap menunjukkan bahwa kinerja akademik dan keuangan yang dirasakan oleh dosen dan UNGES lebih tinggi dari kualitas layanan yang diharapkan. Kinerja keuangan UNG sebelum dan sesudah BLU memiliki perbedaan yang signifikan, serta kinerja akademik.

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INTRODUCTION

Law (Act) No. 1 of 2003 on State Finance and Law no. 1 of 2004 on State Treasury is a fundamental basis for implementing Public Service Agency (BLU) for public sector organizations. Where BLU is one of the state-based financial management models in government organizations, including universities in it. Performance-based financial management requires that the direction of the use of government funds is no longer merely output oriented but further strengthening the outcomes. Performance-based budgeting, in addition to outcome orientation, is also important to create accountability to the public (Murdiati, 2014), as well as a pillar of good governance practice (Carlitz, 2013).

Outcome-oriented budgeting is a practice that widely adopted by modern governments in various countries. Such a budgeting approach is indispensable for the work unit of government agencies that provide services to the public. Quality management is indispensable (Duren, 2017). Especially in the midst of the current economic situation, the slowdown causes the countries in the world to decrease their income and consequently perform the efficiency of budget spending with the principle of performance and economics (Vries, 2015), this requires the government to increase efficiency in terms of financial resource allocation and utilization appropriately (Mlambo, 2011). Hope all would rise of the efficiency performance based on efisian funding system (Blonch, 2016). Therefore, performance-based budgeting is the basic principle, i.e. every unit of money value issued by the government has optimal results in line with the improvement of public services.

Performance-based budget management within government organizations has become a necessity, and BLU is one of the most appropriate performance-based financial management models to use. BLU is considered to have the flexibility in financial management so that the budget can be used more efficiently, and at the same time, it is assumed that the per-

formance increases. Therefore, the government continues to encourage government agencies/institutions to conduct an institutional transformation into BLU, including state universities. BLU itself aims to improve services to the community based on economic principles and productivity, as well as the application of sound business practices (PP No. 23 Year 2005).

Government policy to encourage public institutions to conduct an institutional transformation has resulted in terms of the number of BLU and its economic contribution. By the year of 2014, there are 141 government agencies that have transformed into BLU, including the State University of Gorontalo (UNG) with income level reaching more than IDR 24 T. Along with this, BLU's income has direct positive implications to contribute to Non-Tax State Revenue (PNBP). Furthermore, the role of BLU is expected to increase as a public service agent that accentuates efficiency and productivity so that the quality of public services is increasingly perceived by the community because BLU as a government institution has the responsibility to carry out its service function (Kasih, 2014).

On that basis, the State University of Gorontalo (UNG) as the Work Unit (SATKER) has participated in institutional transformation into PTN BLU since 2009. The transformation of UNG into PTN BLU was done in order to encourage the improvement of service which has direct implication to the improvement of financial performance and academic performance. Financial performance is a description of the past financial condition, and is used to predict the financial future, where financial performance plays an important role to be used as an indicator of good or bad financial condition and performance of an organization within a certain time (Hilmi, 2016). The financial performance of UNG before transformed to PTN BLU seen from the payment of Education Implementation Contribution (SPP) is still low, which is IDR 23.026 billion, and its utilization is not flexible so that the service performance is not optimal such as service time interval which takes

an average of one week. Unlike the case when UNG has turned into PTN BLU, the financial performance increased sharply until it reached IDR 85,037 billion in 2016. Increased revenue of PNBP has a great impact to UNG progress because PNBP can be utilized directly without having to deposit to the state treasury. Similarly, revenues from the State Budget (APBN) continue to increase due to the increasing need to provide services to the community (students). To see the financial performance of an organization the indicators are quite numerous, but generally the financial performance indicators can be seen from: (1) the level and structure of the indicators, by looking at turnover, equity, rate of return, profit-loss, working capital, asset, liquidity and solvency; (2) Profitability and return indicators; (3) Risk indicators (Sichigea et al., 2011; Boght, 2015).

Some indicators mentioned previously are indicators that are commonly used to measure financial performance in corporate organizations, and are different from public sector organizations whose orientation is not looking for profit, but rather put forward public services. Nevertheless, these indicators are still needed, let alone the public sector that has transformed into BLUs, the financial assessment indicator adopts and develops performance appraisals like those of the business sector, it's just a challenge to the issue of incentives that are commonly applied to the business sector to provide encouragement performance improvement for employees. The underlying assumption of performance incentives in public organizations is the proper administrative system to improve efficiency (Haryanto, 2016). In addition, the model of performance incentives will increase employee motivation in order to improve better performance (Robescu & Iancu, 2016). This is in line with the results of research conducted by Tippet and Kluvers (2009) that the motivation built for employees due to the effect of providing performance incentives. The logical consequence for the institution (university) that has been transformed into PTN BLU is the

need for incentives, the form of incentives in UNG is in the form of remuneration. This form of incentive provides motivation for educators and education personnel in improving their performance.

Changes in status to BLU conducted at State University (PTN) is not only intended merely to increase revenue and utilize the budget efficiently, but also by turning into BLU it can adapt more quickly in facing the progress and development of knowledge economy. With this change, every leader of the agency is required to have sufficient knowledge in clearly defining the goals and targets to be achieved by the organization he leads. Nevertheless, organizational culture such as clan power and rule culture that has been deeply rooted in the employees become obstacles in running the principles and provisions of BLU. Therefore, some human resource management experts advise the need for employees to quickly adapt to organizational culture changes, even before being recruited to be employees in organizations that have undergone a change of work culture, to be able to adjust before they are recruited (Adewale & Anthonia, 2013). Therefore, government agencies that have transformed into BLU, must be able to create new values and new insights in order to achieve the expected goals.

Academic performance is the performance of university business processes to provide maximum educational services to the community through educational activities, research and community service. Kurniawan et al. (2016) states that achieving the academic performance indicators have problems related to input, process and output of higher education, where the output of the product is the performance of universities, the achievement of the college is resulting from the process/ behavior of the college itself. The performance of a college can be measured by its quality, its effectiveness, its productivity, its efficiency, its innovation, the quality of its working life and its work morale. If detailed further then the indicators of academic performance can be seen in Table 1.

Table 1. Academic Performance Indicators

Indicators	Descriptions
Input	Ratio of applicants to accepted students
	Ratio of the number of students who enroll to students who pass the selection
Process	Percentage of lecturers with EPBM score > 3.00
Output	Average duration of study
	Average GPA
	Percentage of graduates on time
	Percentage of graduates with GPA > 3.00

Source: Summarized from Kurniawan et al. (2016)

Meanwhile, the empirical academic performance can be portrayed from three dimensions. 1) Student dimension, covering aspects of tangibles (education infrastructure), reliability (reliability of lecturers and academic staff), responsiveness, assurance and empathy. 2) Dimension of study program, covering curriculum aspect, learning and academic atmosphere of students and graduation, human resources, academic facilities and infrastructure, research, community service, cooperation, and management system. 3) The agency dimension, covering aspects of student and graduate standards, curriculum standards, learning and academic atmosphere, research and community service, and quality assurance. For this purpose, this study sets target on those three dimensions covering all aspects in them (Murwatiningsih, 2015)

When referring to the aforementioned indicators and dimensions, the condition of academic performance before and after transformation into PTN BLU is very different. The number of UNG students before transforming into PTN BLU was about 5,277 students. The number increased sharply up to 19,210 students with the ratio of applicants to accepted applicants is 8. In terms of dimensions of study program, its

number continues to grow, especially non-educational study programs, along with better performance of UNG. The reputation continues to grow, and by the year of 2016, S1 programs reached 46; D3 is 1 and 21 postgraduate courses. The increasing number of study program and of students requires additional facilities and infrastructures that were previously very limited in terms of quantity and quality, which impacts on improvement of academic performance, especially in terms of service. This contributes a positive effect on the increase in students' activities shown from the decrease of average length of study, student achievement index from previous average was 2.5 increased to 3.01. Performance of educators has also increased such as in research activities and community service. In the period before the PTN BLU, the number of lecturer research activities was less than 40 research activities, while in 2016 the number has reached over 500 titles of research activities, including the number of community service.

The improvement of UNG's performance is a process, and it continues to grow in line with the transformation into PTN BLU, which became effective in 2011, preceded by setting a vision in the Strategic Plan of State University of Gorontalo 2010-2014, which is the realization of a competitive university to create people with intelligent, skilled and strong characters through excellent services. Implementation of this vision is supported by four pillars of quality assurance, soft skills, information technology, and environment. Quality assurance is a pillar because it has become an international trend that must be applied in higher education, especially in terms of quality improvement with the accreditation system (Ryan, 2015). Regarding IT development, it becomes one of the important pillars because there are two hypotheses that support the existence of IT in universities, those are: IT is one of the main supporting factors of improving the quality of teaching; and secondly in organizational change requires IT support (Youssef & Dahmani, 2008).

Although PTN BLU has long been done by several universities, but research on PTN

BLU is still rare. previous research studies linked PTN BLU with stakeholders. While this study links PTN BLU with financial performance and academic performance.

In connection with the above background, this research is significant to be done with the aim to analyze the comparative development of financial performance and academic performance of UNG before and after its transformation into PTN BLU, besides that, this research intends to see the gap of financial performance and academic performance in the period before and after transformed into PTN BLU.

METHOD

This research is an evaluation research using descriptive approach. Sumardi (2008) defines descriptive method is a method in researching the status of a group of people, an object, a set of conditions, a system of thought or a class of events in the present to create a description, or painting systematically, factually, and accurately about the facts, the properties and the relationships between the phenomena being investigated. Data collection methods were conducted by using surveys to obtain secondary data and primary data. Secondary data used includes academic performance and financial performance of PTN BLU Universitas Negeri Gorontalo.

While the primary data obtained from the results of questionnaires, which distributed to 50 respondents consist of university leaders, faculty leaders, institutional leaders, educators, and education personnel throughout the faculty and work units that exist in UNG. The questionnaire covers aspects and dimensions to be measured, the financial dimension and academic dimensions. To facilitate quantitative measurements, each dimension assessed is scaled by using Likert scale. In performing the data processing, researchers used Microsoft Excel 2017 computer program, then described the financial performance and academic performance, and the next step is conducting the gap analysis of their performance. Gap analysis is one of the most important steps in the planning stages and

performance evaluation stages. This method is one of the common methods used in management of an institution's internal management. Literally, the word gap indicates a disparity between one thing and another.

RESULT AND DISCUSSION

PTN BLU is authorized to find its own sources of income that are part of PNBP. In its practice, PTN BLU's financial performance tends to improve in line with the increase of academic performance. Obviously, it came along with the improvement of service to stakeholders; thus, PTN BLU has advantages in promoting itself not only as an educational institution but also become a part of the education industry that carries the social mission to advance the nation. UNG as PTN Satker began to be designed into BLU in 2009 and effective as PTN BLU in 2010 and it appears to be an increase in performance, both financial performance and academic performance since then.

To ensure that the performance of UNG is improved requires evaluation or performance measurement to clarify the comparisons before and after UNG transforms into PTN BLU. Performance measurement is one of the communication tools by an organization in order to evaluate the implementation of the established strategic plan. The performance measurement of BLU UNG is done by two performance approaches, those are financial performance and academic performance. Based on the rules of financial use in government institutions, in the case of universities that have transformed into PTN BLU, it is required to submit a report on financial performance each year, both in terms of income and of the use of expenditure. BLU UNG revenue performance, at least, in every budget year has increased from 2009 to 2016 as shown in Table 2.

In 2009, before UNG transformed into PTN BLU, the amount of funds from students' tuitions was IDR 23.026 billion, and increased to IDR 36.059 billion in 2010, entering the year 2011, as the transition year, the students' tuition

Table 2. The achievements of UNG's Financial Performance in the transition period to become a Public Service Agency

Indicator	2009	2010	2011	2012	2013	2014	2015	2016
Total student tuition fee (nominal / billions)	23,026	36,059	49,993	51,799	44,330	44,353	82,937	85,037
Total receipt of cooperation (nominal)	10,150	749,950	261,555	856,790	337,154	-	84,992	692,106
Percentage of budget realization (nominal)							94%	101 %

amount reached IDR 49.993 billion. In 2012, the amount of student admissions' fee increased by IDR 51.799 billion. In 2013, the amount of student admissions fee decreased to IDR 44.330 billion due to the application of Single Tuition (UKT). By the year 2014, it slightly increased by IDR 44.353 billion, and in 2015, experienced a significant spike of IDR 82.937 billion, and in 2016 the amount of admission of Student's tuition reached IDR 85,037 billion.

The amount of revenue from the cooperation seems to fluctuate, because it is based on the moment of activity that is connected with outside parties of the university. In 2009, the amount of revenue received from the cooperation was about IDR 10,150 million. There is an increase in 2010 to IDR 749,950 million, and in the transition year; in 2011, the amount of revenue received from the cooperation was IDR 261.555 million; in 2012, the amount of revenue from the cooperation reached IDR 856.790 billion; in 2013, the amount of revenue was IDR 337.154 million. In contrast, in 2014, the result of the cooperation does not exist, but in 2015, the acceptance was IDR 84.992 million, and in 2016, the amount of revenue reached IDR 692,106 million.

The academic performance from 2009 to 2016 using 12 indicators can be seen in Table 3.

Meanwhile, the performance of PTN BLU, in addition to the financial performance is the most fundamental performance related to academic performance. In this study, there are 12 important indicators that can be assessed that related to academic performance. Table 1 shows the achievements of the UNG output during the transition period from PTN Satker to PTN BLU where it is apparent that there have been some significant improvements since 2008. The number of scopus-indexed articles produced by UNG lecturers before becoming PTN BLU in 2009 was only 1 (one) article, but after becoming PTN BLU in 2010, it began to increase into two article documents, and it continued to increase significantly in 2016 to 33 articles.

During the PTN Satker period, the number of lecturers who carry out competitive community service activities had not existed yet, but after the year 2010, the number jumped as much as 203 activities of community service, meaning that by that year UNG had begun to apply PTN BLU. By 2015, it continues to increase to 1358 community service activities. On

Table 3. Achievements of UNG Academic Performance in Transition to the Public Service Board

Indicators	2009	2010	2011	2012	2013	2014	2015	2016
Number of scientific articles indexed scopus / tenure lecturers (cumulative)	1	2	5	7	8	14	23	33
Number of community service (cumulative)	-	203	267	583	1099	1308	1358	
Number of lecturer's research (cumulative)	-	40	181	284	323	542	743	
Number of research lecturers who get patent (cumulative)	0	0	1	2	2	5	6	11
Number of accredited A study programs (cumulative)	0	0	0	0	0	0	0	6
Total student tuition fee (nominal / billions)	23,026	36,059	49,993	51,799	44,330	44,353	82,937	85,037
Total revenue from cooperation (nominal)	10,150	749,950	261,555	856,790	337,154	-	84,992	692,106
Number of students per batch	5,277	10,529	14,732	17,668	19,376	19,570	19,210	
Average GPA of graduates (nominal)	2.59	2.69	2.77	2.85	2.89	2.96	3	3.01
Achievements on national titles (Cumulative)	0	0	0	4	8	14	19	24
Webometrics college rank	-	83	50	127	74	62	47	69
Higher Education rank by DIKTI	-	-	-	-	-	-	108	47
Number of development programs of educators (lecturers) (nominal)	2	2	3	8	12	20	22	24
Number of education staff development programs (nominal)	3	3	5	12	10	14	15	22
The number of entrepreneurial activities in the college being fostered (nominal)	-	-	19	34	55	77	117	117
Percentage of budget realization (nominal)							94 %	101%

the other hand, the research performance of UNG lecturer included in national competitiveness research and decentralization activity in 2009, in the period before BLU was not seen yet (minimal); in 2010, it began to increase to 40 research documents both funded by Dikti and BLU UNG itself, and by the year 2015, there were as many as 743 researches. Thus, it can be seen that as long as UNG becomes PTN BLU, the research performance has experienced a huge increase. In line with the increasing number of researches, the status of UNG Research Institute which was promoted to become Main Research Institution in 2015 from being only a target research institution before that year.

The improvement of research performance and better quality of research results, after UNG became PTN BLU, encouraged lecturers to continue conducting experiments and innovations. This creates more awareness of the importance of lecturers' works generated through research activities to be protected as ownership rights (patents and copyrights). If in the year of 2009-2010, on the transition period, lecturers' patent have not existed, in 2011 there is already one (1) patent exist, by 2012 and 2013, it increased to two (2) patents each, in 2014, the number increased into five (5) patents, in 2015 to six (6) patents and in 2016 to 11 patents.

As a growing university, the demand for academic and institutional quality improvement is imperative; therefore, accreditation continues to be encouraged. In 2009, there was only 2 study programs accredited B and the rest gained accreditation C. Thus, since transforming PTN BLU, accreditation of study program continues to be encouraged. There is a significant increase in the number of study programs that were accredited B. Year 2016 was proclaimed as the year of accreditation, then almost all study programs were accredited B, while only 11 study programs were still accredited C, and there are six study programs get accreditation A. Further reaccreditation was done in year 2017, the result was only 4 study programs gained accreditation C, and the number of study program that ob-

tained accreditation A was increased to 8 study programs.

Improved academic and financial performance of UNG after becoming PTN BLU continues to improve, in line with it, the campus facilities and infrastructure were developed. Office space and lecture rooms, since 2011, began to be built with a more representative building. This is the main attraction for UNG to become one of the universities for the purpose of continuing education, especially in the Gulf of Tomini region in northern Sulawesi. In 2009, the number of students reached 5,277 people. After becoming BLU, the number of UNG students increased significantly to more than 100 percent, to 19,210 students in 2016. The most significant and consistent improvement was the academic achievement of the students; before the PTN BLU, the average of student's Grade Point Average (GPA), in the year 2009, was 2.59; after becoming PTN BLU, in 2010, the average GPA rose to 2.69 until 2016 it increased to 3.01.

As campus facilities become more complete, the number of students continues to increase, student activities was also growing, although the ratio is still relatively small but at least it continued to progress toward achieving national level achievement. From 2009 to 2011, the achievement of students at the national level was still not visible, but starting in 2012, it began to show results with four medals achieved by UNG students. In the year 2016, the medal achieved in the competition at national level by UNG students reached 24 medals.

The institutional quality of universities must be a determinant for the progress of the nation; therefore, PTN is required to make improvements, it is even necessary to compete among universities. In that context, college rating is required based on webometrics version, where UNG position in 2009 had not been recorded. After becoming PTN BLU, UNG ranked 83 in 2010, and by the year 2016 was in position 69. From the ranking data, it can be seen that there is a dynamic and a tighter competition for universities in Indonesia, so the the UNG's rank tend to fluctuate. No data was found regarding

the ranking of universities based on the Ministry of Research and Technology and Higher Education version from 2009 to 2014, because no ranking has been done yet. In 2015, UNG ranked 108, and by 2016, the ranking rose sharply to 47th position from all universities in Indonesia.

In order to improve the quality of universities, one important component that needs improvement is the qualification of lecturers' education; therefore, it is necessary to develop educators (lecturers) quality. In 2009 up to 2010, the number of development programs was only 2 (two) programs respectively, entering the second year of BLU implementation, in 2011, the development activities of educators increased into three programs, and continues to increase in 2012 by eight programs, in 2013, there are 12 programs, while in 2014 there are 20 development programs; in 2015 as many as 22 programs; and by the year 2016, there are 24 programs.

In line with the development and the dynamics of the global economy, and college graduates that continue to increase, it will require more jobs. The government sector certainly can not be expected much to accommodate college graduates, because it requires young entrepreneurs. To create it, the training and facilitation of entrepreneurship development is necessary to acquire since they are still a student; college is required to take a role in it. In 2009 until 2010, entrepreneurship activities have not been done, entering the second year of BLU implementation, in 2012, entrepreneurship activities in UNG was 19, and increased by 34 in the next year (2013). While in 2015-2016, students' fostered entrepreneurial activities were as many as 117 activities.

The analysis of financial performance gap and academic performance was done to see the difference of work culture of an institution in this case PTN BLU UNG. Calculating the gap between the level of service expected by employees (employees and lecturers) with the actual service performance provided; thus, the average calculation of expected service levels and average

calculations for perceived service performance was done. The quality of service is defined as the gap between the services that should be given and the stakeholders' perceptions of the actual service provided. The smaller the gap, the better the service quality. The curve of Gap Analysis of Academic and Financial Performance can be seen in Figure 1.

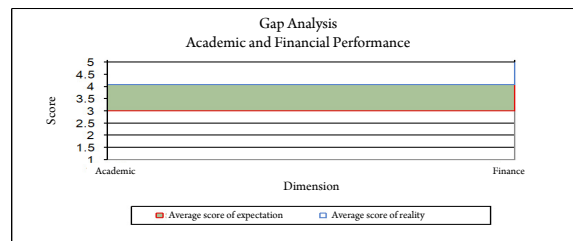


Figure 1. Gap Analysis Chart Academic and Financial Performance UNG.

From the calculation of the average score (XX), calculating the gap of each dimension (G_i) and the calculation of the average gap, it can be concluded that the gap analysis of the academic and financial performance is negative (< 0) of -1.1. This means that the quality of financial performance and academic performance perceived by UNG's stakeholders is higher than the quality of service expected. Thus, although the quality of UNG's academic and financial performance has been good, UNG has a tough job of maintaining and even improving academic and financial performance for future UNG's advancement.

Based on the results of the gap analysis, the quality of financial performance and academic performance are factually higher than the quality of service expected. Financial performance and academic performance are both synergized, and there is no difference, and when compared to the financial and academic performance of UNG before and after BLU, there is a significant difference where the financial performance as well as the academic performance are increasing after becoming PTN BLU. Based on the condition, the change of PTN management model from Satker to PTN BLU has urgency to be applied to all state universities in Indonesia.

In addition to the gap analysis, there would be a different test for financial performance and academic performance before and after BLU. Different tests were conducted to see each condition before and after application of PTN BLU UNG, especially seen from two performance indicators, financial performance and academic performance. The financial performance consists of the amount of students' tuition fund, the number of cooperation acceptance, the number of educators' development program (lecturer), the number of educational staff development programs, the number of entrepreneurship activities in the college that being fostered, as well as the percentage of budget realization. While academic performance consist of number of scopus indexed scientific articles / lecturer, total number of service to the community, number of lecturer's research, number of lecturer's research get patent, number of accredited A study program, number of students per batch, average GPA ratio of graduates, achievements on national competitions, Webometrics college rankings, and DIKTI college rankings. The results of different tests (t-test) can be seen in Table 4.

Table 4. Different Test (t-test)

Aspects	Average before	Average after	T-count	P-Value
Academic	801,558	1.052,258	0,025	0,000
Finance	4.987.156.544	10.018.995.980	0,025	0,000

Based on the Table 4 of Academic Paired Samples Correlations above, it turns out that PValue (Sig) < 0.025, thus H0 is rejected. Thus, it can be concluded that the value of indicator achievement of the average academic output of UNG after BLU is different from the value of indicator achievement of the average academic output of UNG before become BLU. Table 4 shows that the average value of academic aspects before BLU was 801,558 and after transformation into BLU was 1,052,258. PPK BLU is increasingly believed to be a model of public institution management that needs to be con-

tinuously developed for all state universities in Indonesia. PTN BLU is proved able to improve service performance, because the principles of good university governance, including responsibility, accountability and transparency, work well (Triani et al., 2014).

Based on the table of Financial Paired Samples Correlations above, the result of PValue (Sig) < 0.025, then H0 is rejected. It can be concluded that the value of achievement indicators of the average Financial output of UNG after becoming BLU is different from the value of achievement indicator of average Financial output of UNG before becoming BLU. Table 4 illustrates the average value of UNG's financial performance before it turns into PTN BLU amounting to IDR 4.987.156.544 and thereafter increasing its average value by IDR 10.018.995.980. The results of statistical tests show quite significant due to Asymp value. Sig. (2-tailed), which is less than 0.05 of 0.025, in this case the financial performance of UNG before and after BLU shows a significant difference, this finding is not in line with similar research conducted by Maharani et al. (2013) at University Negeri Sebelas Maret (UNS) Solo where the difference of financial performance of UNS before and after transforming to BLU is not significant. Although there is no significant difference, the financial performance of Sebelas Maret University of Surakarta after applying the Public Service System Financial Pattern (PPK-BLU) tend to increase and to be better.

In this context, PTN BLU UNG is also experiencing similar conditions with UNS, the increase of the average value of financial performance of PTN BLU UNG, the pattern of financial management of Public Service Agency (PPK-BLU), due to the pattern of financial management that provides flexibility to apply healthy business practices to improve services to the public in order to advance the general welfare and to educate the nation (PP No.74 Year 2012). Work units defined as full BLU will get the following flexibility: a) Revenue and cost management; b) Cash management; c) Debt and receivable management; d). Investment

management e) Management of goods and services; f) Preparation of accounting, reporting and accountability;g). Management of surplus funds; h). Cooperation with other parties; i) Employing non civil servants; j) Direct fund management; k) Formulation of standards, policies, systems, and financial management procedures.

CONCLUSION AND RECOMMENDATION

The results of the study indicate that the implementation of governance, especially in the case of services, is increasing and efficient. In addition, after UNG transformed into BLU, it shows various progress, especially the improvement of financial performance as measured from the level of revenue from Non-Tax Revenue (PNBP) State Budget (APBN). Academic performance measured from 12 indicators covering tri darma of higher education institutions has increased significantly compared to when UNG was still part of the Work Unit (SATKER).

The results of gap analysis indicate that the quality of academic performance and financial perceived by stakeholders of State University of Gorontalo is higher than the quality of service that expected. In other words, the gap between the level of service expected by the consumer (student / community) is smaller than the actual service performance .

Different test results of financial performance and academic performance indicate the value of indicator achievement of average financial output of UNG. After becoming BLU, is different from the value indicator of financial achievement average output of UNG before become BLU. In this case, there is a significant difference of the financial performance of State University of Gorontalo before and after BLU. The value of indicator achievement of the average academic output of UNG after becoming BLU is different from the value of achievement indicator of Academic output of Universitas Negeri Gorontalo before becoming BLU. And it has been proven to improve service performance.

This study focuses on the analysis of financial performance and academic performance, so the measurement is heavily quantitative. It is, therefore, necessary to consider an in-depth analysis of changes in work culture and job satisfaction. Because employees (lecturers and lecturers), as the frontliners, have felt the changes that have taken place at the State University of Gorontalo, including the received compensational gratification. university need supporting factor are rector's program and leader motivation on budget planning (Munir, 2016).

Although PTN BLU is given wide authority in increasing non-APBN revenues, it is necessary to consider the development of more productive campus business units and to open up new jobs for the local community. In addition, accelerated increase in the qualification of UNG's human resources needs to be done in a planned and directed manner in order to create human resources that have various qualifications in the internal study program. Therefore, this will create the UNG's human resources that have a diverse and complete scientific reputation in accordance with the needs of the community and the business world. Thus, although the quality of UNG's academic and financial performance has been good, UNG has a tough job of maintaining and even improving academic and financial performance for the future UNG advancement.

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