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*by* widiayunita136@gmail.com 1

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## The Handling of Conflict in Financing Islamic Higher Education in Indonesia

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### ABSTRACT

The conflicts that often arise in the management of higher education financing in Indonesia are related to issues such as differences in needs and interests in budget allocation; uneven, unjust, and misdirected budget distribution; and problems of misuse in the use of budget funds. This research aims to explore how leadership efforts can effectively manage conflicts in higher education financing for accurate and efficient financial management. This research is a type of qualitative-phenomenological study using a case study method. This research focuses on the issue of conflicts in financing state Islamic universities, with the research location covering PTKIN that have attained BLU status. Data were obtained through interview techniques, observation, and documentary studies, utilizing the data analysis stages outlined by Miles and Huberman, which include data reduction, data presentation, and conclusion/verification drawing. The results of this research reveal that to avoid various negative impacts of conflicts on the direction of higher education development, it is crucial to implement strategies for resolving these interest conflicts in the management of higher education financing. To successfully handle conflicts, a leader must observe their attitude, always maintain a positive outlook, and understand that some conflicts are beneficial for themselves, their employees, and their organization. Leaders must be firm to effectively address conflicts. Conflicts can be managed by minimizing their harmful effects and making them more productive. Goals can be clarified, communication can be improved, facts can be discovered and proven, procedures can be enhanced to be more suitable and acceptable.



#### \*Corresponding Author:

Nurika Khalila Daulay

UIN Sumatera Utara; nurikakhalila@uinsu.ac.id

### 1. INTRODUCTION

Financing is the lifeblood of higher education. In addition to having fundamental assets such as

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knowledge, lecturers/ experts, supporting human resources, students, academic and supporting infrastructure, academic programs, and academic information, universities must also manage these assets correctly.

The cost of higher 8 education is entirely managed for the benefit of the university. The interests of the university refer to 6 the Tridharma of higher education, namely education-teaching, research, and community service (UU No. 20/2003 Pasal 20 Ayat 2; PP No. 60/1999 Pasal 3 Ayat 1), as well as regulations regarding the planning and management of university costs in the implementation of the tasks and functions of 8 university (PP No. 60/1999 Pasal 113). Here are the problems that may arise in the implementation of the Tridharma of higher education: Quality of education, Limited resources, Low research activities, Suboptimal community service, High cost of education (difficulty for students in paying high tuition fees, especially with limited availability of scholarships or financial aid), Inequality in access to education (issues in equal access to education, including disparities in educational access among different socioeconomic groups or between urban and rural areas), Imbalance in priorities (imbalance between the Tridharma of higher education, where one aspect may receive higher priority than others), Technology and innovation challenges, Welfare and satisfaction of faculty and staff (issues related to working conditions, inadequate salaries, or lack of appreciation for the performance of faculty and staff, which can affect their motivation and well-being), and Mismatch between curriculum and job market needs. These problems often require collaborative efforts from stakeholders, including 16 universities themselves, governments, industries, and society, to find sustainable solutions and improve the overall quality of higher education. On the contrary, universities with insufficient funds will face difficulties in developing academic activities, including education-teaching, research, and community service (Abbas, 2008: 165).

The development of the allocation and ratio of education budgets in Indonesia has indeed shown an increase from year to year, as seen in nominal terms, in line with the mandate of the law to maintain a 20 percent portion of the national budget (Yazid, Suara Karya, June 8, 2012). However, the issue of government responsibility in higher education provision can be understood explicitly that government financing is still relatively low, even though the 20% education budget allocation from the national budget has been realized (PPA Kemenag, 2011).

The low education budget, mainly relying on government financing (92.35%), results in a very low unit cost of education (Fattah, 2006: 80). The unit cost of education refers to the amount of expenses incurred in providing educational services to one participant, such as one student, within a certain period. This includes costs such as teacher salaries, administrative expenses, educational facilities, learning materials, and various other expenditures related to providing educational services. In the context of the previous text, a "very low unit cost of education" indicates that the expenses incurred in providing educational services to each participant are minimal, possibly due to insufficient funding from certain sources such as the education budget. Consequently, universities must seek alternative sources of funding outside of the allocated budget to meet their financial needs. State Islamic Universities (PTKIN) in Indonesia face several challenges in meeting their financial needs, such as: Government Funding Limitations: Limited government funding affects the operational costs of PTKIN, including faculty salaries, facility maintenance, and equipment purchases, High Expenditures: Operational expenses of PTKIN, including faculty salaries, facility maintenance, and equipment purchases, contribute to financial challenges, Lack of Alternative Funding Sources: PTKIN often lack alternative funding sources such as grants from foundations, alumni donations, or partnerships with the private sector. To address these financial constraints, PTKIN can take several steps, including: Increasing Efficiency in Expenditure: PTKIN can optimize spending by streamlining administrative processes and adopting cost-saving measures, Increasing Efficiency in Expenditure: PTKIN can optimize spending by streamlining administrative processes and adopting cost-saving measures, Diversifying Income Sources: Seeking additional revenue streams through external programs such as professional training, research partnerships with industries, or consultancy services can help SIUs generate additional income, Enhancing Collaboration with External Parties: Collaborating with

external organizations, industries, and government agencies can provide funding opportunities and support for various initiatives, and Alumni Fund Development: Establishing alumni fundraising programs and networks can help PTKIN secure financial support from former students and strengthen alumni engagement. By implementing these strategies, PTKIN can mitigate the impact of financial constraints and enhance the quality of education and institutional development (Rahayu, 2019; Suhdi dan Wardhani, 2020).

27 At present, the phenomenon of issues in universities occurs in almost every aspect, including human resources, physical resources, information resources, and financial resources. These resources are interrelated and mutually influenced. In organizing education in universities, the leadership, lecturers, administrative staff, and even students often become subjects that frequently generate conflicts. This is because, in terms of developing the quality of human resources, universities have not been able to optimize their resource development programs due to limited budget funds. Similarly, efforts to procure and manage physical resources and information resources, such as providing teaching media, constructing lecture buildings, and acquiring ICT, are also constraints that affect the achievement of the university's development direction due to the constraint of budget funds or the non-allocation of certain priority programs for the development of physical and information resources. This implies that obstacles in developing resources, whether human, physical, information, or financial, in universities are fundamentally related to the issue of insufficient budget funds and inadequate allocation of the allocated funds.

One of the issues that arises in financing management at PTKIN is regarding student tuition fees financing. The financing issue experienced by PTKIN students revolves around the implementation of the Single Tuition Fee (UKT). Conflict arises due to students' dissatisfaction with institutional policies that are perceived to still burden students. Consequently, students demand that the university administration issue policies to provide relief in the form of reduced single tuition fees (UKT), as expressed by a student from one of the PTKIN:

*"Many of us receive UKT categories that do not match our parents' financial situation..." (Interview with a student, August 2023)*

Efforts at mediation have been made between the two parties, the university administration and the students, although the outcomes have not been as hoped for by the students.

*"..... we discussed the issues concerning students' UKT payments, but the audience did not yield results that could be agreed upon between the students and the campus authorities..." (Interview with a student, August 2023)*

This situation has triggered further conflict between students and campus management, leading to contradictions that result in turmoil among the students.

The issue of education financing in universities is multidimensional, influencing the emergence of conflicts in higher education financing. The conflicts that arise are influenced by several factors with complex relationship patterns, requiring integrated policies and approaches for resolution. The complexity of issues in the aspect of university financing is also marked by disputes and varied relationships among the academic community of the university. Additionally, the allocation of education budget funds is not proportional, does not adhere to the rules of the game, unclear fund distribution, ineffective and inefficient use of funds, and low productivity of the respective university as a consequence of the emerging financing conflicts.

Universities are inseparable from substantial financial support to facilitate the implementation and achievement of the goals outlined in the strategic plans of higher education institutions and constitutional aspirations. Issues related to the acquisition and use of education budget funds become

crucial matters; therefore, financing in universities will always be a subject of debate, often leading to conflicts.

Preliminary studies conducted at several universities in Indonesia suggest that symptoms leading to conflicts in the management of financing can be identified, even though they are local in nature and may not be clearly and openly publicized. The tendency to cover up such issues is highly possible, but there are indications pointing towards conflicts in the management of financing in these universities.

There are three basic assumptions that serve as guidelines to indicate the presence or occurrence of conflicts within an institution or organization. First, everyone has interests that often differ or even conflict with those of others; second, certain groups of people have more power compared to other groups; and third, interests and the use of power to achieve those interests are legitimized by an ideological system of ideas and values (Dinesh Kumar, 2019).

Conflicts typically revolve around several main **causes**, including the goals to be achieved, the allocation of shared resources, decisions made, and the **behavior of each party involved** (Hakiki, 2022; Myers, 1982:234-237; Kreps, 1986:185; Stewart, 1993:341).

In relation to routine costs, conflicts have not been significant so far, as their purposes are usually clear. However, for the management of development costs, issues often arise due to differences in needs, interests, perspectives, and understanding of priority scales for fund allocation targets. This ultimately triggers conflicts, both at the university/institute level and at the level of existing work units.

Those conflicts indicate that the existing financing system requires a comprehensive study at both the macro and micro levels to ensure higher education remains clear and adheres to principles of equity and equality. It is crucial to avoid being trapped in an education system that is solely 'market-oriented,' which tends to provide quality education opportunities only for the upper-class society.

In general, no one likes conflicts. However, by recognizing that the emergence of conflict is unavoidable, it is better to focus on how to face and manage it. Therefore, what needs to be considered is the positive side of conflicts that can be confronted and handled. With a positive perspective, several opportunities can be seen to derive benefits from conflicts. The conflicts that occur should be effectively managed by leaders using appropriate conflict management strategies (Hasanah, 2020).

This research aims to explore how leadership efforts can effectively manage conflicts in Islamic higher education financing for accurate and efficient financial management. Therefore, the research questions can be determined as follows: What are the types of conflicts in financing management in Islamic Higher Education Institutions (PTKIN)? How can financing conflicts occur and what are their root causes? And how do leaders establish solutions for the impact of insufficient budget funds and the emergence of such conflicts?

Based on the various facts and reasons mentioned, the researcher needs to emphasize that skills and abilities in handling conflicts should be possessed by every leader in higher education. This is crucial to ensure that the development direction intended by the university can be maximally achieved through proper and effective conflict management, where financing is one of the critical aspects for the realization **of** that development direction. Consequently, the research on **'The Handling of Conflict in Financing Islamic Higher Education in Indonesia'** is considered important **and** worthy of further investigation.

## 2. METHODS

**This** research is a type of qualitative-phenomenological study using a case study method (Bogdan & Biklen, 2006; Bill Gilham, 2000). As Bogdan and Biklen express, "A case study is a detailed examination of one setting or one single subject, or one single depository of documents, or one particular event" (Bogdan & Biklen, 2006: 58), which means that case study can be a research method chosen and used to thoroughly examine a condition or event that occurs within an organization. The use of qualitative-phenomenological research with a case study approach in this study is chosen to understand individuals' subjective experiences within the complex cultural and social contexts and to gain profound insights, which are highly suitable for investigating phenomena related to conflicts

arising in the management of financing in State Islamic Universities (PTKIN) and the solutions implemented to resolve these conflicts.

The PTKIN campuses in Indonesia were chosen to participate in this research. There are several criteria that made PTKIN (Islamic Higher Education Institutions) in Indonesia chosen as the subject of this research. Firstly, PTKIN that have been transformed into UIN (State Islamic University) and have BLU (Public Service Agency) status in Indonesia, all of which are affiliated under the Ministry of Religious Affairs. Secondly, the guidelines (Juknis) in financial management at UIN are entirely the same and relatively similar in the issues encountered during their implementation. Thirdly, the implementation of service tariffs in the form of UKT (Single Tuition Fee) for students at UIN that have BLU status.

The primary data sources for this study in several PTKINs being researched include Deans, Vice Deans I (Academic Affairs), Vice Deans II (Finance), Vice Deans III (Student Affairs), and Heads of Departments/Program Chairs. This implies that obtaining informants with different perspectives is an additional experience for enrichment and enhancing the quality of the gathered information.

The research instruments used to gather data are observation, documentary study, and interviews. Validation of research findings is done by testing the validity of the data through several criteria, namely credibility, transferability, dependability, and confirmability, especially for the credibility of research results, triangulation techniques are used. The application of Triangulation Technique to validate data/information from this research involved crosschecking interview data among informants/participants of the study. Data triangulation was also carried out by crosschecking interview data with observation data and document analysis results.

## 29 3. FINDINGS AND DISCUSSION

### 3.1. FINDINGS

From the discussion on the issues of financing higher education in PTKIN and several phenomena related to the management of financing found in PTKIN, which tend to ignite conflicts, the research findings are presented as referred to by the research questions.

State Islamic Higher Education Institutions (PTKIN) under the auspices of the Ministry of Religious Affairs are institutionally under the Ministry of Religious Affairs, but their national development direction refers to the Strategic Plan (Renstra) of the Ministry of Education and Culture, while their financial governance is subject to the regulations of the Ministry of Finance. These PTKINs currently utilize the Public Service Agency (BLU) financial management system, transitioning from the previous Non-Tax State Revenue (PNBP DIPA) system.

As stated in PP number 23 of 2005 Pasal 1 regarding the Financial Management of Public Service Agencies, it is defined that a Public Service Agency is "...an institution within the Government established to provide services to the public in the form of providing goods and/or services that are sold without prioritizing profit-seeking and in carrying out its activities based on the principles of efficiency and productivity". Meanwhile, the term Financial Management Pattern of Public Service Agencies (PPK-BLU) itself refers to:

*".....is a financial management pattern that provides flexibility in the form of freedom to apply healthy business practices to improve services to the public in order to advance general welfare and enhance quality of life, as regulated in this Government Regulation (PP 23/2005) as a control of the provisions of state financial management in general" (Article 2). The content of Article 2 of PP 23/2005 simultaneously constitutes the purpose of establishing BLU as a financial management system."*

Universities that implement financial management based on the BLU concept are not required to deposit all campus revenues into the state treasury, but may be managed independently by the respective universities, provided they are ready and willing to undergo audits.

The website Kemenkeu released a list of statistical data for campus or units of State Islamic Religious Higher Education Institutions (PTKIN) affiliated with the Ministry of Religious Affairs that have BLU status, totaling 20 universities.

Table 3.1  
PTKIN affiliated with BLU Status

No	PTKIN	Kode BLU	Nomor Penetapan
1.	UIN Alauddin Makassar	307314	KMK 330/KMK.05/2008
2.	UIN Mataram	307843	KMK 84/KMK.05/2011
3.	UIN Imam Bonjol Padang	424050	KMK No.386/KMK.05/2015
4.	UIN Sunan Gunung Djati Bandung	423523	KMK No 251/KMK.05/2008
5.	UIN Syarif Hidayatullah Jakarta	423501	KMK 42/KMK.05/2008
6.	UIN Sultan Maulana Hasanuddin Banten	423548	KMK No 67/KMK.05/2010
7.	UIN Walisongo Semarang	423611	KMK No 68/KMK.05/2009
8.	UIN Sunan Kalijaga Yogyakarta	423755	KMK 301/KMK.05/2007
9.	UIN Sunan Ampel Surabaya	423770	KMK 511/KMK.05/2009
10.	UIN Maulana Malik Ibrahim Malang	423812	KMK 68/KMK.05/2008
11.	UIN Ar Raniry Darussalam Banda Aceh	423925	KMK 293/KMK.05/2011
12.	UIN Sumatera Utara	424007	KMK 76/KMK.05/2009
13.	UIN Sultan Syarif Kasim Riau	424157	KMK 77/KMK.05/2009
14.	UIN Sulthan Thaha Saifuddin Jambi	424188	KMK 429/KMK.05/2009
15.	UIN Raden Fatah Palembang	424208	KMK 401/KMK.05/2010
16.	UIN Raden Inten Lampung	424260	KMK 277/KMK.05/2010
17.	UIN Sjech M. Djamil Djambek Bukittinggi	424075	KMK 775/KMK.05/2018
18.	UIN Sayyid Ali Rahmatullah Tulungagung	423792	KMK 96/KMK.05/2020
19.	UIN Kiai Haji Achmad Siddiq Jember	423786	KMK 319/KMK.05/2021
20.	IAIN Syekh Nurjati Cirebon	423532	KMK 252/KMK.05/2022

Source: <https://dipb.kemenkeu.go.id/direktorat/ppkblu/id/> (2024)

### 3.1.1. Funding Sources of State Islamic Higher Education Institutions (PTKIN)

The funding sources of State Islamic Higher Education Institutions (PTKIN) come from several areas, namely: 1) Central Government, funding from the State Budget (APBN - Anggaran Pendapatan Belanja Negara); 2) North Sumatra Provincial Government (Pemprovsum), funding from the Regional Budget (APBD - Anggaran Pendapatan Belanja Daerah); 3) Students. Funds come from tuition fees, student practical work fees, self-funding, entrance examination fees, graduation fees, final examination fees, and Community Service Program (KKN) fees; 4) Collaborations. Funds come from various institutions/agencies that collaborate with PTKIN, especially in providing study aid funds and scholarships, both in the form of merit-based scholarships and scholarships for financially disadvantaged families.

The amount of tuition fees (SPP), operational fees (DPP), and entrance examination fees charged to students and prospective students at State Islamic Higher Education Institutions (PTKIN) is determined based on the Ministry of Finance Regulation for each UIN/IAIN Satker regarding Tariffs for Non-Tax State Revenue from the Provision of Educational Services at State Islamic Higher Education Institutions under the Ministry of Religious Affairs as stipulated in the Minister of Finance Regulations, namely: PMK Number 11/PMK.05/2012 (UIN SGD Bandung), PMK Number 16/PMK.05/2012 (IAIN Sultan Maulana Hasanuddin Banten), PMK Number 111/PMK.05/2015 (IAIN Raden Intan Lampung), PMK Number 38/PMK.05/2012 (IAIN Mataram), PMK Number

77/PMK.05/2015 (IAIN Walisongo Semarang), PMK Number 179/PMK.05/2014 (IAIN Sulthan Thaha Saifuddin Jambi), PMK Number 83/PMK.05/2013 (UIN Sumatera Utara), PMK Number 155/PMK.05/2020 (IAIN Bukittinggi), and PMK Number 183/PMK.05/2011 (UIN Maulana Malik Ibrahim Malang), as well as based on the Minister of Religious Affairs Decree number 8 of 2023 concerning tuition fee/single tuition fee (UKT) tariffs at State Islamic Higher Education Institutions for the academic year 2023-2024.

### 3.1.2. Routine Costs and Development Costs

Before the implementation of BLU, funds in the form of RM (Rupiah Murni) and PNBP (Non-Tax State Revenue) could both be used simultaneously for development activities. Since BLU has been effectively implemented as the financial management system in PTKIN, funds used for purposes such as salaries of lecturers, employees, educational and teaching facilities, which are routine in nature, can only be utilized from the RM DIPA (Rupiah Murni Appropriation). Therefore, RM cannot be used for development activities anymore.

As for PNBP DIPA funds sourced from student tuition fees and student practical work fees, which can be used for development activities, their allocation automatically results in a decrease in the amount of funds received by each work unit, especially for development programs within units at PTKIN BLU.

Here is an overview of the differences between General Revenue Management (PNBP Umum) and Public Service Agency Management (BLU).

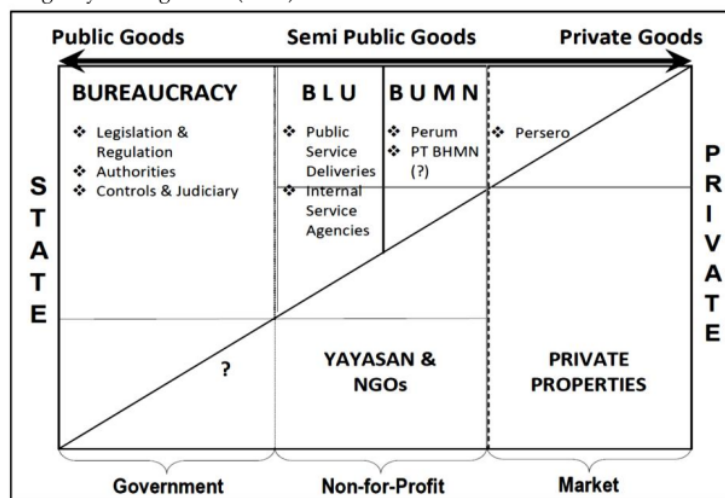


Figure 1. Comparison Chart of General Revenue Management (PNBP Umum) & Public Service Agency (BLU)

### 3.1.3. Types of Conflicts in Financial Management

Based on data collection and processing in the field through documentation studies, observations, and interviews, several types of conflicts in financial management can be identified in PTKIN, which will be presented as follows.

There are several types of conflicts that can be identified in financial management at PTKIN. The researcher found that conflicts occurring in financial management at PTKIN include several types, namely structural conflicts, conflicts of interest, and conflicts of information/data.

#### a. Structural Conflicts



For structural conflict, in the management of financing at PTKIN, the researcher found several forms of structural conflict, including:

Firstly, there is a dilemma for the leadership when implementing development programs for physical building construction on campus. This is related to time constraints, meaning the period for completing the program on time, especially before the end of the fiscal year, while the construction funds for completing new buildings are disbursed, for example, in November, or three months before the end of the current fiscal year. If we have to wait until the funds are disbursed, it will result in incomplete construction. Therefore, there is an initiative to prioritize by using funds from contractors, which is also considered wrong and violates the rules. This certainly results in conflict because for auditors, when there is no disbursement of funds yet, and the project has been tendered, there is an assumption that the institution has a relationship with the contractor. This dilemma results in structural conflict for leaders in implementing physical development programs.

Secondly, there are differences of opinion between the rectorate and the general bureau, as well as between the institutional level and the working units (faculties), regarding the leading sector of an activity. Differences in understanding the leading sector of an activity are not only due to unclear job descriptions but primarily due to cost management issues, which will also be related to policy issues that will differ in the cost usage policy for such activities.

Thirdly, conflicts arise when the institute implements the distribution/return of student tuition fee (SPP) funds to each faculty amounting to 15% of the total student tuition fee costs from each faculty. This becomes a separate conflict, especially for faculties with inadequate numbers of students. Although there are subsidies for faculties with minimal numbers of students or revenue from student tuition fees, these faculties and programs still feel severely lacking and have difficulty in conducting developments within their faculties and programs. This is because development funds are directly managed by the institute and are under the institute's authority, especially for maintenance, care, and development within faculties and programs. Therefore, the needs expected by faculties and programs often differ from what is provided to them by the institute.

Fourthly, regarding reporting on activities carried out, differences arise from the disbursement of funds, where the amount received, already set, will be further reduced by a 15% tax. However, in reality, the 15% of the deducted funds must still be included in the activities conducted. Similarly, in reporting, the incomplete amount received must still be fully reported because if the full amount is not reported, meaning the 15% that was not received is excluded, it is considered a finding. This becomes a separate conflict for the working units against internal auditors who monitor the implementation of activities.

#### b. Conflicts of Interest

Although the conflicts found generally cannot be easily observed, there are indicators that suggest there are conflicts in the management of higher education financing based on key indicators, including: (1) lack of transparency in providing information about activities or projects by one party/group to another party/group, (2) exclusion from a large-scale activity/project even though someone or a certain party has the competence for the activity, (3) control over a number of fund allocations with unclear and unfair allocations, and other indicators.

For conflicts of interest, there are several forms that can be identified, including:

##### b.1. Differences in priority scale between the academic and non-academic parties (budget planners)

A routine occurrence is the differences of opinions between the academic staff and the financial planners at PTKIN regarding the determination of priority programs. Along with this, the working units are not satisfied with the budget decisions made, particularly regarding the acquisition of outcomes from budget meetings in the form of Operational Activity Guidelines (POK) that must be implemented. The financial planners themselves perceive that the working units do not understand

that funds are limited, or what is considered important by one institute is not included by the working units, and vice versa. Furthermore, concerning the planning of annual work programs, findings from interviews with several respondents indicate that the results of PTKIN's work meetings (raker) seem predetermined, referred to by respondents as "micromanagement" meetings. This is because when the raker activities, which should discuss and debate work programs, actually the main activities are not conducted, and the meetings are filled with lectures on BLU matters until they conclude. This creates a negative precedent, leading to complaints from several leadership units during these raker activities. However, the Operational Activity Guidelines that must be followed by the working units are determined based on the formulation and decisions made by the planning department and the rectorate.

#### *b.2. Priority towards procurement of goods versus human resources development program*

It is found that procurement programs on campus are the most favored programs. These programs often take priority over human resource development programs. Several human resource development programs receive significantly less funding compared to procurement programs or physical development. For human resource development needs, the absence of funds or very limited funds is often cited as the main and classic reason, while for procurement programs, there always seems to be funding available.

As stated by the informant, this occurs because if funds are allocated for human resource development to enhance academic quality, certain parties will not benefit. It would be different if the budget were allocated for procurement programs, where certain parties would receive a clear percentage for it. This does not mean that procurement for physical development is unimportant; indeed, physical development is a crucial requirement to support the process of improving human resource quality. However, if the procurement goals are not aligned and do not consider balance based on priority scale, it will inevitably lead to conflict.

However, when the researcher cross-checked with other informants directly involved in financial matters, they stated that currently at PTKIN campuses, there is a tendency towards the need for facilities and physical buildings, although human resource development is important, it is not yet the main priority. For example, student demonstrations on several occasions tend to highlight issues related to the lack of facilities, essentially questioning the allocation and transparency of PTKIN leaders in budget utilization for physical facilities. Student demonstrations have never questioned whether the lecturers are teaching well, whether they hold a professional degree, or whether their research results are good, or any other issues related to improving the quality of lecturers.

#### *b.3. Discriminatory treatment in the competition for research grant acquisition*

Discriminatory treatment in the competition for research grants for faculty members has also shown unevenness in opportunities and closes the chance to obtain these research funds. Although classic reasons such as the notion that faculty members who consistently secure research grant funding are those who know the strategies to win or have their research proposals accepted, it cannot be denied that this open competition, where research funds are managed entirely by the Research Institute (Lemlit), tends to favor individuals based on factors like proximity, belonging to the same group or bloc, having similar organizational backgrounds, or even because Lemlit staff members feel they are the most competent to conduct research. Often, the research proposals that succeed are of low quality and hastily put together.

Based on the statement of one respondent, even the implementation and completion of research projects are often done mainly behind desks without the need to go to the field, resulting in biased and non-beneficial research outcomes. However, there are still researchers who genuinely conduct thorough research, but their percentage is very small. The majority are solely focused on securing

research funds. It is known that for PTKIN, individual researchers receive research funding of Rp10 million, while group researchers receive Rp20 million.

*b.4. There are suspicions of misuse of project funds*

There are allegations of fund leakage during the implementation of projects on campus, suspicion of budget leakage in the procurement of goods and services which has led to conflicts, especially among certain reported parties. Allegations of budget leakage in projects include: fictitious projects; building maintenance projects (fence painting); campus bus procurement; renovation of bathrooms in each faculty; alleged misuse of student funds, but the realization is never seen; student dormitory issues, which are Ministry of Housing projects; and other forms of budget leakage in higher education institutions. However, so far, the continuation of these cases has been temporarily halted – if not considered dismissed – because in the examination process by the Corruption Eradication Team (Tim Tipikor), no new evidence supporting the truth of the reported budget misuse allegations that could incriminate the parties involved was found. The cessation of these cases is evidenced by the issuance of a Termination of Investigation Order (SP3) against several relevant individuals.

*c. Conflicts of Information/Data*

It is understood that the transition to the BLU financial management system implies that all funds obtained from BLU activities or business ventures enter through one gateway, and their disbursement also needs to go through the same gateway, namely the BLU cash account. Further regarding financing management under the BLU system, conflicts are also identified regarding differences in perspectives and understanding of the BLU concept among campus leaders. Some understand that with the PK-BLU, all potentials within the higher education institution can be commercialized, allowing for various academic and non-academic business ventures. However, some leaders believe that not all types of products should be commercialized, considering that these products, whether goods or services, should be closely related to the functions of the university's Tri Dharma, meaning that BLU commercialized products should not deviate from the fields of education and teaching, research, and community service. It is clear that there are differences in understanding the BLU concept even among top-level leaders. This discrepancy is feared to have repercussions on the synchronization of future development directions at the university/institute-faculty-program levels.

Furthermore, other conflicts regarding differences in information and data can be identified as follows:

1. Differences in data due to variations in technical criteria for facilities and infrastructure.
2. Difficulty in accessing data by users. Often, due to certain considerations and bureaucratic processes, users face challenges in accessing data. This contradicts the spirit of good governance.
3. Many data management activities are not well institutionalized. Within the organizational units, data and information management activities often overlap with other tasks.

**3.1.4. The Leadership's View on Conflict in Financial Management at PTKIN**

So far, the leadership of PTKIN considers conflict to be something common and natural within every organization, whether large or small; conflicts will always exist. This means that every institution cannot avoid conflicts; it's about how to manage them so that they do not damage the organization but rather, if possible, make it dynamic. Therefore, if disagreements arise regarding programs and budget allocation, the leadership will direct the faculties. Then, during meetings where they debate, their budget allocations will be shown to them so that everyone knows about the available funds. This way, the conflicts that arise will become dynamic.

Some informants also express that conflicts should be avoided as much as possible because disagreements, disputes, and hostilities are fundamentally not allowed in religious teachings. Engaging in hostility will only lead to greater harm than benefit.

### 3.1.5. Factors Causing Conflict in Financial Management at PTKIN

In general, there are several factors causing financial management conflicts at PTKIN, including:

#### a. Licensed Human Resources Factor

The need for human resources with licenses. A financial manager must have a license. For procurement and purchasing of goods using state funds, it is not allowed for just anyone to handle it. It has to be individuals who have been trained, tested, and passed the exam, and then have a license to perform that task. Licensed individuals are in short supply at PTKIN. Some employees have taken the licensing exam, but failed, with only a few passing. So theoretically, faculties are allowed to independently procure their own goods, purchase stationery, and conduct any faculty activities, provided that the faculty has the aforementioned licensed employees, which PTKIN currently lacks in adequate numbers. Because of this, all procurement is centralized in the Rectorate Office. However, due to the limited number of licensed employees, it is not feasible to place them in faculties. As a result, these licensed employees are "piled up" in the Rectorate Office, and because they are overloaded with tasks, delays occur.

#### b. Financial Governance Transition

The transition of financial governance from the Non-Tax State Revenue (PNBP) system to the BLU presents its own difficulties. The leadership's readiness to implement this system, differing perspectives and understandings of its business concepts, procedural ambiguities, and management inconsistencies make the system appear rigid and overly bureaucratic. Additionally, the absence of accountants as a primary requirement to manage the BLU accounting system further reduces its efficiency and effectiveness.

#### c. Unclear direction of PTKIN development

Many faculty leaders are still unaware of the direction of PTKIN's development. The university's strategic plan also appears to have not been disseminated and socialized to the work units, resulting in faculties developing programs that may not support the university's goals, leading to unclear and uncertain targets. Consequently, the lack of synchronization in setting priorities from the direction of PTKIN's development each year will always be a complex task, as the desired objectives are not supported by the level of development programs in the work units.

#### d. Management of data and information that is not well-organized

Management of data and information that is not well-organized is caused by several factors:

- 1) Standard operating procedures or formalization of data and information management activities have not been implemented rigorously;
- 2) There is no general standard regarding the classification of data and information based on their level of use, whether for operational, management, or top leadership purposes, and their use areas in accordance with the functions entrusted by the Ministry of Religious Affairs;
- 3) Data collection activities in work units have not been carried out correctly and seriously according to established scientific methods, resulting in suboptimal outcomes, tendency towards wastefulness, and even unusable results.

### 3.1.6. The root causes that have the potential to trigger conflicts in financial management at PTKIN

The root causes that have the potential to trigger conflicts in financial management at PTKIN are as follows:

a. Difference in Perspectives

There is a difference in perspectives between academic and bureaucratic individuals, which affects the prioritization of programs to support the institution's development direction. Planning at PTKIN is predominantly done by bureaucrats, often excluding input from faculty members who understand the prioritized needs at the departmental level.

b. Centralized Funding

The centralization of all faculty activities to the Office restricts the ability of faculties to make significant improvisations or developments independently. This centralized approach inhibits rapid development as anticipated and lacks support from the universities/institution.

c. Allocation of 15% to Faculties

Limited funds for some faculties under the BLU system are influenced by student enrollment numbers. However, the real issue lies in the allocation of 15% of the total student tuition fees (SPP) to the respective faculties. Moreover, faculties are reliant on the Office for the development of facilities. Additionally, the new policy dictates that RM funds can only be used for routine activities, while PNBPF funds from student tuition fees must be used for developmental activities. The 15% return to each faculty from student tuition fees poses significant challenges, especially for faculties with minimal student enrollments, despite the provision for cross-subsidy where surplus faculties assist deficit faculties. Currently, only the Faculty of Education is considered surplus in terms of student enrollment.

d. Misunderstanding of BLU Concept

Perception that the main revenue source is from student tuition fees: Thus far, financial management under the BLU system at PTKIN is perceived to rely primarily on student tuition fees. Consequently, the emphasis is often on increasing student enrollments. However, the fundamental purpose of the BLU system is to enable institutions to leverage their potential, diversify their products, and establish various ventures or businesses to generate revenue beyond student tuition fees, a notion that has not been widely acknowledged.

e. Central-level Challenges

Ambiguity in implementing multi-DIPA at the Ministry of Religious Affairs: Nationally, there are often differing interpretations and perceptions of the Detailed Plan of Activities (DIPA). Harmonization efforts to align perceptions regarding fund disbursement mechanisms are typically conducted three months after the multi-DIPA implementation (in March). Additionally, there is a shortage of human resources with the skills to manage performance-based budgets and a lack of appropriate nomenclature for PTKIN units, as there are no administrative personnel categories based on PTKIN regulations.

### 3.1.7. *The Impact of Conflict in Financial Management at PTKIN*

Some informants argue that conflicts in financial management at PTKIN occur as a result of centralized financing, where everything is centralized to the Bureau, including finances, student affairs, and academics, so that work units cannot improvise to facilitate somewhat rapid development.

Furthermore, regarding financial management with the BLU system, where the source of income seems to be expected largely from students, in addition to development activities also using PNBPF

funds, work units feel pressure and difficulty in meeting the development needs of their faculties/programs by seeking ways to increase the number of new student quotas.

Furthermore, concerning the ignorance of faculties about the ambiguity of targets from the Planning Bureau for procurement programs, on one hand, it makes faculty leaders wait more, while on the other hand, often the goods or facilities that emerge and are brought in from the bureau are not the needs of the faculties, while the priority needs of the faculties are not met. This means that because the procurement of goods is entirely the responsibility of the planning bureau, faculties cannot meet urgent needs or take quick action to address issues requiring immediate attention.

### 3.1.8. Leadership Strategies for Handling Conflict in Financial Management at PTKIN

The strategy employed by leaders to manage conflicts in financial management includes:

First, existing conflicts can be addressed through communication (Naufal et al., 2022). This means that as leaders, there is no need to hesitate to visit the Planning Department, even though from an organizational hierarchy perspective, it should be the Planning Department personnel who visit the leaders. This opinion refers to the results of interviews conducted by researchers with respondents who stated the following:

*"My basic response might be communication. I am not hesitant to go down to the Planning Department, even though from the perspective of hierarchy, they should come to me. Besides going up to the office, I stop by there, and we communicate about it. But we cannot completely do it, especially when it comes to numbers; if the money is not there, we cannot say anything. We have to be willing to choose which plans become a reality and which ones do not. In my experience, if we want to communicate intensively, address differences, meet, call them here, occasionally I go down there, we can also resolve it. The main thing is communication; we agree on what is best from what we have." (interview)*

The issue of prioritization and budget allocation is communicated, albeit not fully. Then, there must be a willingness to choose what becomes or doesn't become of the prioritized program plans. According to the informant, intensive communication is crucial in resolving issues, especially concerning differences in priority scales in budget allocation.

Secondly, leaders handle conflicts by taking a path such as for a program, for instance, the leading sector is in the rectory; the program remains the rectory's program, meaning everything is administered in the rectory but still involves all faculties. For instance, if there are 10 people in the committee, 5 are from the rectory, then one is taken from each of the 4 faculties plus 1 from postgraduates. So even though the formal administration is the rectory's program and activities, in the Rectory's Decree, the institute, along with the faculties, are the ones executing it. For leaders, experiences like this can solve problems. Furthermore, for activities that are most suitable to be directly handled by faculties, the rectory has delegated them to the faculties. For example, several programs previously managed in the rectory are now handed over to the faculties, such as the compilation and printing of Student Practicum Books, which used to be a rectory-managed activity under rectory coordination, even though it involved faculty members. Now, it no longer involves the rectory but directly allocates funds to the faculties, with the logic that faculties better understand the practicum needs of their respective departments.

Thirdly, differences in perception in managing BLUs (Public Service Agency) require consistent policies and precise solutions, as it necessitates a shared view, steps, and strategies to achieve synergy in organizational performance enhancement. Additionally, integral socialization is required for all officers and financial managers at PTKIN, given the differing opinions among financial experts regarding the performance-based budgeting system being implemented.

Fourthly, the most pressing issue is the urgent need to expedite the recruitment of operator personnel for the State Property Management Accounting Information System (SIMAK BMN) and the Agency Accounting System (SAI), either by conducting continuous and specific training for willing

civil servants so that PTKIN has personnel who are knowledgeable and capable of operating the applications, as well as their treasurers.

Fifthly, for conflicts arising from alleged misuse of budget funds, for example, regarding allegations that were once handled by the Directorate of Special Criminal Investigation (Ditreskrimsus) of the North Sumatra Regional Police through the Corruption Crimes Unit Chief of the North Sumatra Regional Police. Although this case surfaced and reached the stage of examination by the North Sumatra Regional Police against related individuals, until now, these allegations are deemed to lack sufficient new evidence to proceed to the investigation stage. From interviews with one informant, it was found that in addressing the issues and ensuring the findings on campus are promptly addressed, besides the resolution efforts previously made, there are other efforts to resolve the issues related to the findings, namely the presence of a Follow-Up Coordinator (KTL) at the University level, where issues are addressed by an official at the campus. For various findings obtained, this KTL will handle and advance to address various issues related to the findings if needed. KTL holds meetings at least twice a year with KTLs from other units under the Ministry of Religion to discuss the findings obtained in each of their units, for immediate processing, including making improvements and refinements to financial details considered as findings. The main goal is to prevent and avoid these issues from entering the legal domain.

### *3.1.9. Case of Conflict in Financing Management at PTKIN*

The conflicts that routinely occur from year to year in financing management at PTKIN are between the academic sector of the campus, which often has differing opinions with the Financial Planning sector. The Rector, Vice Rectors, Deans, Program Study Coordinators, Program Study Secretaries, and lecturers are individuals whose education is primarily academic, and what is academically important is their priority. For example, publishing journals may be deemed important by the academic sector but not necessarily by the Planning Department, whose educational background is not necessarily academic. The Planning Department comprises individuals with degrees in Management, Economics, or Planning. However, sometimes the Planning Department considers publishing journals with a cost of millions to be too expensive and doesn't understand its significance because they don't grasp the content of the journals. This is one of the recurring points of conflict almost every year. This requires leaders and academic personnel to meet and explain these matters to the Planning Department. This is one area where academic and planning departments conflict regarding Priority Scale.

Another conflict arises between the University/Institute's General Bureau, i.e., the Rectorate, and smaller units such as faculties, regarding differing opinions on the leading sector of an activity. For instance, regarding the leading sector responsible for managing the budget, whether at the university leadership level or at the dean's level. One of the reasons behind this tug-of-war isn't just the unclear job descriptions but also financial management issues, meaning money matters, as it will be related to policy issues regarding its future use.

To handle conflicts arising from disagreements about program priorities for budget allocation targets, a program may be considered very important but not elevated as a program because it's deemed unimportant by the Planning Department, where programs at PTKIN, in the form of Operational Activity Guidelines (POK), have their finalization documents actually processed and formulated by the Planning Department. Often what is considered important by units at PTKIN, according to the Planning Department, is not important, and sometimes altered by them, resulting in the exclusion of proposed programs considered important by the working units. Due to these changes, the priority programs are lost. Regarding conflicts about these differences in priorities, the basic response by leaders is communication. According to one informant, leaders are expected to not hesitate to come down to the Planning Department, even though from an Eselon perspective, Planning is of lower rank compared to the rectors. Issues are communicated, albeit not fully, especially when dealing with figures where the available funds are limited, then one must be willing to choose which programs

to include and which not to include from those program plans. With intensive communication, eventually, the best possible options can be agreed upon as priorities from the available options, thus resolving the differences.

As for conflicts regarding differing opinions about the leading sector of an activity between the rector and the working units (Faculties), the rector leadership always takes the path of establishing that a program remains under the leadership of the university/institute leadership, meaning everything is administrated at the rector's table, by involving the faculties in its committees, taking representatives, for example, if the committee consists of 10 people, 5 are from the rector, then one is taken from each of the four faculties, plus one from the postgraduate program. Although formally it's the rector's program and activity, it is carried out together with the faculties according to the Rector's Decree. Based on experiences implementing this approach, so far, it has been able to handle the problems that arise, thus problems can be resolved, besides also obtaining positive responses from the faculties.

From the conflicts that arise in financing management at PTKIN, three fundamental findings are obtained: firstly, there is a difference in priority scales in budget planning between the Budget Planning department and the academic units in the university. Secondly, uneven and unfair distribution of budget funds is found. And thirdly, there is misuse in the utilization of budget funds. With reference to these findings, there is a need for a fundamental strategy to address these conflicts so that financing management in universities can be free from various issues that hinder the implementation of university development supported by established financing.

The strategy proposed as a model for financing management in higher education aims to prevent universities from various financing management conflicts by implementing an open, accountable, proportional, fair, equitable, targeted, efficient, effective, and needs-based education financing management system. This is to ensure that universities can avoid various conflicts.

### 3.2. DISCUSSION

When analyzing the strategies implemented by the leaders at PTKIN to address conflicts arising in the financing management, several approaches are evident. Firstly, they employ communication methods, akin to the compromising approach in the Thomas-Kilmann conflict resolution model (Burgess, 1997: 77-8), where leaders aim to find a middle ground. Secondly, efforts are made to distribute income sources fairly through various activities, leaning towards a collaborating approach, wherein leaders strive to find solutions that satisfy both parties' interests (Burgess, 1997: 78). Additionally, there is a focus on socializing changes in the BLU governance system and fostering synergy regarding common perspectives, steps, and strategies for institutional performance improvement.

The types of conflicts found at PTKIN are as follows: first, conflicts that occur between the leadership level and external campus parties, in this case, the BPK (Supreme Audit Agency) audit team, especially regarding budget accountability; second, differences in leading sector issues and who has the right to manage funds for an activity, which often leads to conflicts; third, the institute's policy on the rule of returning student tuition fee funds to each faculty, which amounts to 15% of the total faculty revenue sourced from its students, and even after receiving subsidies, the amount remains insufficient, especially felt by faculties with a minimal number of students; fourth, differences of opinion on priority scales between the academic campus parties, namely the leadership elements of the rectorate and faculty leadership, with the Budget Planning section in the Rectorate Bureau of PTKIN in determining the Operational Activity Guidelines (POK).

In cases where legal issues are involved, the strategy involves completely entrusting the financing management issues to third parties (intervention). In this regard, the Supreme Audit Board (BPK) and other relevant parties are empowered to address issues such as budget misuse by examining and holding accountable the involved parties as a conflict resolution effort (Syamsibar, 2021).



Leaders, as the main component in handling conflicts, must possess several competencies to ensure that conflict resolution is carried out efficiently and effectively (Sholeh, 2023). Therefore, Razik and Swanson (1995) emphasize the necessity of leadership abilities to handle conflicts so that their negative impacts can be minimized or even eliminated (Fauzi, 2023), thereby maximizing the direction of university development. To be effective leaders in this regard, they must possess several competencies (Joshua Fisher et al., 2019), including decision-making skills (Razik & Swanson, 1995), conflict resolution abilities (Abbas, 2008), communication-building skills (Razik & Swanson, 1995; Shajahan, 2004; Abbas, 2008), and relationship-building skills (Abbas, 2008).

To establish the appropriate and effective strategy, it is necessary to first determine several alternative strategies for addressing conflicts in higher education financing management. The following are some alternative strategies: 1) Restructuring the financial management pattern of autonomous higher education institutions (HEIs), 2) Training HEI leaders, especially those inexperienced in budgeting and management, 3) Planning based on need assessments of academic units and programs, 4) Providing physical facilities for organized and standardized financial data management, 5) Recruiting high-quality financial human resources, 6) Educating the public to share responsibility in funding education, 7) Optimizing the role and function of monitoring and evaluation through Internal Quality Assurance (IQA), 8) Empowering entrepreneurial potential among academic communities for mutual prosperity, 9) Ensuring the objectivity of HEI's Follow-Up Coordinators (KTL) in addressing findings related to individuals implicated in corruption, and 10) Implementing consistent and sustainable reward and punishment culture.

Therefore, from the research findings, it can be analyzed that the factors causing conflicts in financial management at PTKIN can generally be categorized into two factors: first, individual characteristic factors, namely the insufficient number of licensed human resources resulting in differences in prioritization of needs; second, situational factors related to the transition issues of financial governance, unclear or improperly socialized development direction of PTKIN, and an unorganized financial data management system.

The root sources of conflicts in financial management at PTKIN are: 1) differences in perspectives in determining Operational Activity Guidelines (POK); 2) centralistic funds; 3) the return fund portion being only 15% of the total Non-Tax Revenue (PNBP) of the faculty; and 4) misunderstanding about the BLU (Public Service Agency) concept, especially the assumption that the main source of income is from student tuition fees.

Overall, conflicts arising from funding limitations have both positive and negative impacts. The negative impact of conflicts in financial management at PTKIN includes the creation of negative attitudes and behaviors that decrease work motivation, institutional commitment, job satisfaction, trust, and sabotage for these limited resources. Meanwhile, the positive impact resulting from this situation is that limited funding conditions can stimulate critical thinking and creativity, especially in the efficient and optimal distribution of these limited funds.

#### 4. CONCLUSION

Conflicts arising in the financing management of PTKIN have various root causes, including misallocation of funds, differences in needs and interests, budget misuse, leadership conflicts, authority of leaders, lack of transparency in budget utilization, inappropriate use of funds, and inequality and inequity in budget distribution.

Leaders in PTKIN should already have strategies in place to manage conflicts within their institutions. An effective strategy that leaders of PTKIN can employ to prevent and avoid the increasingly widespread and significant conflicts in higher education financing management is to begin by identifying the emerging issues in financing management on their campuses through regular financial audits, establishing clear budget allocation guidelines, and enhancing transparency in financial transactions. This is to ensure that universities can avoid various conflicts in financing

management by implementing an open, accountable, proportional, fair, equitable, targeted, efficient, effective, and needs-based education financing management system.

The strategy employed by the leaders in handling conflicts arising in the financial management of PTKIN involves using communication methods through a compromising approach. There is also a tendency among leaders to address conflicts through a win-win solution by redistributing budget allocations for activities across various levels within PTKIN as an effort to equitably distribute income sources through a collaborating approach, where leaders strive to find solutions to satisfy the interests of various parties. When conflicts involve legal issues, the strategy is to fully delegate the matter related to financial management to a third party (intervention), in this case, auditors conduct examinations and demand accountability from the involved parties.

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