

**Financial Accountability on Public Service Agency
(BLU): Phenomenological study at the State
University of Jakarta**

Indra Pahala*
State University of Jakarta

Made Sudarma
Brawijaya University

Sutrisno
Brawijaya University

Rosidi
Brawijaya University

— *Review of* —
**Integrative
Business &
Economics**
— *Research* —

ABSTRACT

This paper explores the accounting systems of State University of Jakarta (UNJ) as a Public Service Agency (BLU), its accountability on the national budget, and its financial performance assessment focusing on compliance aspect. This study adopts qualitative methods with phenomenology approach by conducting unstructured interview technique to collect the data. The result of this study shows that legitimation and integration of accounting systems optimize the BLU UNJ's accounting system. The quality of financial statements is improved by providing briefing and training to accounting staff. While strengthening the role of Internal Control Unit (SPI) improves BLU's financial performance.

Keywords: public service agency, the state university of Jakarta, accounting system, government accounting.

1 INTRODUCTION

1.1 Background

The government as the public servant has done improvement on its public services, one of them through Public Service Agency Unit (BLU) that provide goods and general services such as education, healthcare, and research and development. BLU is given discretion in managing its own finances so as to implement the healthy business practice, in contrast to the ordinary provisions of state financial management.

The implementation of BLU financial management is oriented to its performance, thus increasing the quality of public services and also will likely to affect fiscal restructuring in order to encourage sustainable economic growth.¹

¹ Government Regulation (PP) No. 23 of 2005 on the Financial Administration of the Public Service Agency

State University of Jakarta (UNJ) is a higher education institution that status as Non-Tax State Revenue Unit (PNBP). Due to high demands on technology development and science, its status was turned into a BLU in October 2009. Thus, UNJ required to implement the Good Public Governance in providing education services but still, there are some problems with the financial aspects, as follows:

1. Submission of Definitive Business Plan Budget (RBA) was passed the deadline
2. Submission of Financial Reports based on Financial Accounting Standard (SAK) was late
3. Submission of Grant Revenue and Expenditure Letter (SP3) to the State Treasury Service (KPPN) was not in accordance with the schedule set
4. Service rate has not been made up
5. The application of accounting system was not optimal
6. The absence of SOP of Cash, Accounts Receivables, Payables and Inventory Management.

Of the six issues above, our study is focused on the issue of the accounting system that has not been implemented optimally. Abduk (2013) stated that the need for an online application that integrates the entire units of the finance department to simplify the process of preparing financial statements. The absence of an integrated application of accounting systems on UNJ Public Service Agency poses several problems, for instance, all financial statement of business units has not yet to be consolidated and not be attached to the financial statements of UNJ Public Service Agency. Another problem, UNJ is always late when delivering the financial statements due to its reconciliation process that still done manually and thus requires more time.

UNJ Public Service Agency performance is assessed by Directorate of Financial Management (PPK) of BLU relying on service aspects and financial aspects that consist of financial ratio and compliance with financial management.²

Study on Public Service Agency becomes interesting because Public Service Agency was a semi-private institution established by the Government to serve the community. Study on Public Service Agency has done by Abduh regarding the optimization of information systems related to accounting and financial reporting in UNJ. Pribadi et. al. (2013) has done a study on the management policy evaluation of Public Service Agency. But none of these studies discussed the efforts to improve financial performance assessment of UNJ Public Service Agency from compliance aspect of BLU financial management.

This study aims to provide empirical evidence regarding (1) the accounting systems of financial management of Public Service Agency; (2) reporting the accountability of UNJ Public Service Agency on the national budget; (3) improving the assessment of financial performance of UNJ Public Service Agency focusing on its compliance.

2 THEORY DEVELOPMENT

2.1 Government Accounting System

Accounting System is a series of both manual and computerized procedures ranging from data collection, recording, reporting of financial position and financial

² Director General of Treasury Regulation No. Per-36 / NT / 2012 on the Financial Performance Assessment Guidelines for Public Service Agency

operations³. The Government Accounting System in Indonesia is divided into two major parts, namely, Central Government Accounting System (SAPP) and Local Government Accounting System (SAPD).

SAPP consists of State General Treasurer Accounting System (SABUN) and Line Ministry Accounting System (SAI). SAI consists of three sub-systems, namely Financial Accounting System, State Property Accounting Sub-system, and Budget Financing and Planning Accounting Sub-system. While SAPD consists of two subsystems i.e, Local Government Accounting System and Regional Works Unit Accounting System (SKPD).

2.2 Public Sector Accounting System

Basically, accounting in both private sector and public sector can be divided into two parts: financial accounting and management accounting. Financial accounting of public sector focuses on the provision of financial reports to external parties of organization (Mardiasmo, 2009:156-157).

Whereas, management accounting of public sector is associated with the provision of relevant and reliable information to the internal party in organization to carry out planning and control functions on overall performance, especially in a monetary measure (Mardiasmo, 2009).

2.2.1 Public Service Agency (BLU)

Public Service Agency, hereinafter referred to as BLU, is an agency within the government set up to provide services to the community that sell goods or services without prioritizing for profit and conducting its activities based on the principles of efficiency and productivity. Financial Management Pattern of Public Service Agency, hereinafter referred as PPK-BLU is the pattern in managing finance which provides flexibility to implement healthy business practices in order to improve general welfare and educate the nation.⁴

At present, there are three types of public services given by BLU to the community: (1) Goods and Services including education, health, research and development, as well as public broadcasting field; (2) Fund Management for Small and Medium Enterprises; and (3) Regional Management.

BLU cash management is implemented based on sound business practices⁵. In order to cash management, BLU organizes things as follows:

1. Cash receipts and disbursements planning
2. Revenue collection or billing
3. Saving cash and managing bank accounts
4. Payment
5. Obtaining a source of funds to cover short-term deficits
6. Utilizing short-term cash surplus (idle cash) to obtain additional income.

BLU has the ability to provide receivables regarding to delivery of goods, services, or other transactions that relate directly or indirectly to BLU's activities as long as it is managed and resolved in an orderly, efficient, economical, transparent way, and

³ Minister of Finance Regulation No. 76 / PMK.05 / 2008 on Accounting and Financial Reporting Guidelines for the Public Service Agency

⁴ Article 2 of Government Regulation No. 23 Year 2005 on the Management of Public Service Agency

⁵ Article 16 of Government Regulation No. 23 of 2005

provide value added in accordance with the sound business practice under the provisions of the legislations.⁶ Uncollected receivables may be delegated its collection to the Minister of Finance/governor/regent/mayor in accordance with their authority, as well as, write-off of receivables.

BLU may have debts regarding its operations or lending engagement with other as long as it is managed and resolved in an orderly, efficient, economical, transparent, and accountable practice, in accordance with sound business practices.⁷ There are two types of debts of BLU short-term debt and long-term debt. Engagement of loan done by the competent authority. While the loan authority regulated under the Regulation of the Minister of Finance/governor/regent/mayor. BLU is responsible for repaying its debts but collecting right over BLU's debts expires 5 years after the due date, unless otherwise provided by laws.

Procurement of goods or services by BLU is based on efficiency and economy principles, in accordance with sound business practices.⁸ Authority over procurement is organized based on the level of the value set in the Regulation of Minister of Finance/governor/regent/mayor.

In terms of investment, BLU recognizes two types of investment in financial management: long-term investments (>1years) and short-term investment (<1years). BLU does not have ability to do long-term investment with its cash/funds except with the consent of the Minister of Finance/governor/regent/mayor in accordance with their authority. All profit earned from the long-term investment is BLU's revenue to improve general public services. While, the short-term investment is done by utilize its short-term cash (idle cash) to earn additional income.

2.2.2 Accounting System of BLU

2.2.2.1 Financial Accounting System

Financial accounting system produces the basic financial statements for the purposes of accountability, management, and transparency. The basic financial statements are in the form of Budget Realization Statement/Statement of Operation, Balance Sheet, Cash Flow Statement, and Notes to Financial Statements in accordance with Financial Accounting Standards (SAK) established by Indonesian Accounting Professional Association/Industry specific accounting standards and Government Accounting Standards (SAP).

Financial statements in accordance with SAK is used for the purpose of reporting to general users of BLU's financial statements, in this case, are stakeholders. While the financial statements in accordance with SAP is used for the consolidation with the financial statement of the state ministries/agencies.

The financial accounting system of BLU, at least, includes account policies, accounting procedures, accounting subsystems, and standard chart of accounts.

⁶ Article 17 of Government Regulation No. 23 of 2005 on Receivables Management of Public Service Agency

⁷ Article 18 of Government Regulation No. 23 of 2005 on the Management of Public Service Agency

⁸ Article 20 of Government Regulation No. 23 of 2005, Article 20, on Financial Management of Public Service Agency

2.2.2.2 Fixed Asset Accounting System

Fix Assets are tangible assets with more than 12 months of useful life to be used or intended for use in government activities or utilized by the community.⁹ Fixed asset accounting system generates a report of fixed assets for the purpose of managerial and supports balance sheet's data. Fixed asset accounting system is at least able to produce: (1) information on the type, quantity, value, mutation, condition of fixed assets owned by BLU, (2) information on the type, quantity, value, mutation, condition of fixed assets owned by BLU and not owned by BLU but under BLU's management.

Development of fixed asset accounting system left entirely under BLU concern. However, BLU may use the system established by the Minister of Finance such as State Property Accounting Sub-system (SIMAK-BMN).

2.2.2.3 Cost Accounting System

Cost accounting system produces unit cost information of service unit or goods that are used as performance accountability to managerial interests. Cost accounting system generates information for (1) planning and control over BLU's operational activities, (2) decision-making by Executive Board of BLU, (3) calculation of BLU service rates.

BLU may develop other useful accounting systems for managerial interest set by the minister or the head of agency. At least, there are three sub-accounting-systems developed by BLU, namely, financial accounting system, fixed asset accounting systems, and cost accounting system.

2.3 BLU Accounting System Components

BLU accounting system consists of components that are integrated to produce financial statements, including:

1. Accounting Policies include the selection of principles, basics, conventions, rules, and procedures used in the preparation and presentation of financial accounting. Selection of accounting policies based on the fair presentation, substance over form, and materiality.
2. Sub-Accounting System such as cash receipts accounting sub-system, cash disbursements sub-system, and asset management sub-system.
3. Accounting Procedures to record, analyze, classify, and summarize information to be presented in financial statements, also refers to accounting cycle.
4. Standard Chart of Accounts established by the Ministry of Finance.

2.4 Financial Statements of BLU

BLU's financial statement at least consists of¹⁰:

1. Statement of Budget Realization (LRA) and/or Operating Report (LO);
2. Balance Sheet;
3. Statement of Cash Flow; and

⁹ Statement of Governmental Accounting Standards 07

¹⁰ Regulation of Minister of Finance No.76/PMK.05/2008 on Accounting and Financial Reporting Guidelines for Public Service Agency, Chapter IV describes Financial Reporting of Public Service Agency. PMK states that the framework of accountability for financial management and its service activities, Public Service Agency (BLU) needs to prepare and presents its financial and performance reports.

4. Notes to Financial Statement (CALK)

Financial statements of business units organized by BLU is consolidated in BLU financial statements and become Appendix in BLU's financial statement.

BLU financial statements are delivered in stages to the minister or head of the agency as well as Director General of Treasury (under the Minister of Finance) quarterly, semi-annually, and annually. The quarterly financial report consists of LRA/LO, Cash Flow, and Notes to Financial Statements accompanied with performance reports. While the semi-annually and annually financial statements consist of LRA/LO, balance sheet, Cash Flow, and Notes to Financial Statements.

BLU financial statements are an integral part of the financial statements of the Ministry of Finance. In order to consolidate with the financial statements of the Ministry of Finance, BLU needs to deliver its financial statement in accordance with SAP semi-annually and annually which consists of LRA/LO, Balance Sheet, and Notes to Financial Statements attached to financial statement in SAK version.

Before the submission, the financial statement should be reviewed by internal audit unit or internal control of state ministries or agency and audited by an external auditor.

2.5 Performance Assessment of Public Sector

According to Mahmudi (2010:60), measurement of performance is part of management control function since it can be used to control the activities. Each activity must be measured to know its performance level of efficiency and effectiveness. Information on performance is critical in order to make good governance. Performance indicators are used to determine whether an organization or an activity has met the economic principles i.e., efficient and effective.

Whereas in the public sector, performance measurement system can be used as a means of controlling the organization by establishing reward and punishment system. The criteria underlying public sector management today are the economy, efficiency, effectiveness, transparency, and public accountability (Mardiasmo, 2009).

2.5.1 Financial Performance Assessment of BLU

Performance assessment of BLU is needed to comprehensively assess whether BLU has fulfilled the purpose of establishing the BLU at the first place, which is to provide public services that apply the principles of efficiency, productivity, transparency, and accountability.¹¹

Hasil penilaian akan menjadi input dalam rangka pembinaan terhadap satker BLU dan penyempurnaan kebijakan mengenai PK BLU.

Assessment result will be input in order to provide guidance to BLU and improve policies regarding PK-BLU. Service aspects of assessment indicators proposed by ministries/agencies include quality of service and service benefit to community (including customer satisfaction index). While the financial aspects of assessment indicators are taken from PER-36/PB/2012 regarding Financial Performance Assessment Guidelines on Public Service Agency Unit. The followings are the scope of the assessment of financial performance:

¹¹According to Agus Supriyanto, Director General of the Treasury, in a paper presented at the coordination meeting of BLU performance in 2013.

2.5.1. Financial Aspect

Assessment on financial aspect is based on the following ratios: cash ratio, current ratio, collection period, fixed asset turnover, return on assets, return on equity, the ratio of non-tax revenue on operating cost.

2.5.2 Compliance Aspect on Financial Management of BLU

Assessment on compliance aspect is done in terms of: Definitive Business Planning and Budget (RBA), Submission of Financial Statements under the Financial Accounting Standards, Warrant Approval of Revenue and Expenditure (SP3B), Service Rates, Accounting System, Approval of Accounts, Standard Operating Procedures (SOP) on Cash Management, SOP on Receivable Management, SOP on Debt Management, SOP on Procurement of Goods and Services Bearing, SOP on Inventory Management.

3 RESEARCH METHOD

This study adopted qualitative methods with phenomenology approach in order to understand a phenomenon that reflects the practice of accountability in different perceptions and focuses on subjective experience. The site of this study is the State University of Jakarta as a BLU unit. Informants in this study are Vice Rector II, Head of Public Administration and Finance, Head of Finance, to technical staff. This study was conducted by interviewing the informants so that the data of this study included the primary data.

Methods of data collections are as follows:

1. Unstructured Interview Technique (without questionnaires) so that researchers would be able to explore why people have different viewpoints.
2. Documentation or secondary data in the form of UNJ Accounting System, Implementation of Financial Management Mechanism of BLU UNJ, Financial Statements of UNJ, LAKIP, RBA, OTK, and other secondary data.
3. Observation on informant interaction.

Data analysis methods used in this study are (Kuswarno, 2009):

1. Preparing a list and grouping of initial data obtained. At this stage, we prepare the list of questions and relevant answers to the problems (horizontalization).
2. Reducing and eliminating information if it is not relevant to the purpose of the study.
3. Grouping and give each group a theme. Each group will describe the core of research themes.
4. Final identification of the data obtained through the process of initial validation data.
5. Constructing textural description of each informant, including verbal statements that are likely to be useful for further research.
6. Creating structural description.
7. Constructing textural and structural descriptions to generate meaning and essence of research problems. The result should represent the overall theme.

Therefore, this study is not only describing the phenomenon, but also explain the meaning behind the meaning (meaning structures) in order to describe a profound understanding.

4 DISCUSSION

4.1 Accounting System in BLU UNJ Financial Management

Accounting system must be held within 2 years following BLU establishment¹². UNJ became BLU unit in November 2009 and had a new accounting system in 2012¹³ which means exceeds 1 year from the defined terms. The system to date had not been set by the Minister of Research, Technology, and Higher Education (Kemenristek Dikti), which means exceeds 3 years of grace period to have an accounting system.

In addition, BLU is required to develop and implement accounting systems. UNJ accounting system consists of financial accounting system (SAK), cost accounting system, and fixed asset accounting system. UNJ only developed 1 of 3 accounting subsystems, namely Financial Accounting System (SAK) adopted from DIKTI-ITS version while the other two subsystems have not been set up at all. SAK UNJ application called Finance++ was first created by an accounting consultant. It still has a number of shortcomings including the lack of conformity with both the Regulation¹⁴ and SAP, so that there is a difference number on the balance sheet that is untraceable. These problems occur due to lack of attention from UNJ's authorities and also the absence of strict sanction from DIKTI, PPK-BLU, and Ministry of Finance.

Table 1 Summary of the problems
1. UNJ accounting system was made past the deadline of 2 years after UNJ designated as BLU
2. UNJ accounting systems have not been established by the Ministry of Research, Technology and Higher Education so that the existing accounting system has not been legal.
3. UNJ accounting system is not yet known and understood by most of the accounting staff.
4. Accounting system's applications are not yet integrated between SAK and SAP
5. SAK application adopted from DIKTI-ITS is hardly understood by accounting staff.

From the summary of problems above, there are two necessary things to be achieved by UNJ accounting systems, as follows:

1. A legally established accounting system in order to increase UNJ's accountability as a Public Service Agency

As for the first point, UNJ needs to do a thorough understanding of BLU accounting system. Then, the mapping legalization of accounting system problem followed by understanding the BLU accounting system's mechanism regulated by relevant technical ministries. Having understood the mechanism, the existing accounting system needs to be adjusted or revised in accordance with directives

¹² In accordance with the Regulation of Minister of Finance No.76/PMK.05/2008 on Guidelines for Accounting and Financial Regulation of Public Service Agency

¹³ According to the Director General of the Treasury No.PER-36/PB/2012 on Financial Performance Assessment Guideliness for Public Service Agency Unit, Article 2(2) letter e.

¹⁴ of Minister of Finance No.76/PMK.05/2008 on Guidelines for Accounting and Financial Regulation of Public Service Agency

given by Kemenristek Dikti, while its draft is submitted to Kemenristek Dikti to be verified as Permenristek Dikti. If the draft is approved, UNJ will have legitimate BLU accounting system. After a series of the activities done, BLU UNJ accounting system has gained the legality of Ministry of Education and Culture as a legitimate accounting system to be guided in performing financial transactions to preparing a financial report.

In order to achieve the result, UNJ needs to do the following proposed changes:

- 1). Further, increase its awareness as a state BLU that should have and develop accounting systems within 2 years.¹⁵
 - 2). Immediately identify the problems on the legality of the current accounting system. It might be in the form of Forum Group Discussion together with Vice Rector II and Bureau of Public Administration and Finance of each unit and faculty.
 - 3). Focus and give serious consideration to revising existed accounting systems by forming a working team in charge of preparing BLU UNJ accounting system. This team assigned in order to make improvements and systematical writing adjustment in accordance with the directives of Kemenristek Dikti. Vice Rector II and BAUK's staff to monitor and evaluate the implementation process.
2. Strengthen accounting system through application development system that integrates SAK and SAP in order to receive financial statements with the unqualified opinion.

As for the second case, UNJ needs to map SAK application model integrated with SAP that is relevant to the needs of UNJ. UNJ must map other state universities of BLUs that have similar characteristics in financial management. Then, consultation to Dikti needs to be done to obtain applications that can accommodate the needs of Dikti that is SAP-integrated financial statement. The next step is to build applications that are relevant and integrating both SAK and SAP. All this time, since SAK and SAP has not been integrated yet, financial statements are prepared from 2 separate applications, namely BUDget Authority Accounting System (SAKPA) issued by the Ministry of Finance and Finance++ build by an accounting consultant. The results of two systems are very different so that the numbers in balance sheet are not always recognized its fairness by the Supreme Audit Agency and the independent auditor.

If accounting systems of both SAK and SAP have been integrated, financial statements generated from this application can solve this problem over the years. Thus, unqualified opinion on financial statements audited by an independent audit can be achieved.

After monitoring these activities, further monitoring and evaluation need to be done so that the transformation will be in line with expectation. In order to achieve the result, UNJ needs to do the following proposed changes:

- 1) continue to develop an accounting system that integrates SAK and SAP
- 2) continue to coordinate with Dikti related to application offered by Dikti that can be used by BLU State Universities from recording all financial transactions to preparing financial statements

¹⁵ Regulation of Minister of Finance No.76/PMK.05/2008 on Guidelines for Accounting and Financial Regulation of Public Service Agency

- 3) making the SAK BLU UNJ application development as a joint commitment from Vice Rector II, BAUK, Vice Dean II, to financial and accounting systems
- 4) strengthen IT network and accounting human resources
- 5) present accurate and timely financial statements with unqualified opinion as a form of public accountability as a BLU that serve education to community.

4.2 National Budget Reporting Accountability of BLU UNJ

UNJ accountability for national budget implementation is outlined in financial statement submitted on quarterly, semiannually, and at the end of the year. After becoming a public service agency, UNJ presents its financial statements in two versions, (1) SAP version consolidated to Ministry of Research of Technology and Higher Education (Kemenristek Dikti), (2) SAK version which are integrally attached to the SAP version.

But in reality, the numbers presented in financial statement SAK version are not the same as those presented in SAP. These numbers are quite material. The difference of cash and cash equivalents on the balance sheet between SAK version and SAP version always occurs every year since 2010 until today. Such differences can not be traced due to utilization of different applications, where SAK version uses Finance++ application and SAP version uses Budget Authority Accounting System (SAKPA) from the Ministry of Finance. As the impact of this issue, UNJ received Qualified opinion on its financial statement from independent external auditor for the period ended December 31, 2010 and 2011.

UNJ then consulted this problem to Directorate General of Higher Education (Dikti). Dikti provided direction to use financial application for BLU built by Surabaya Institute of Technology (ITS). In 2012-2014, the application could not be implemented because there were many obstacles faced in early stages of understanding and developing this application in accordance with organization and work culture in UNJ.

Both SAK and SAP financial statements also always delayed from the schedule set out in the applicable regulation. This could lead to delays in the reconciliation and consolidation of financial statements with the echelon I of Ministry of Education and Culture. This late submission problem is due to limited human resources in preparing financial statements, difficulty in obtaining data for Notes to Financial Statements from faculties and units, the technical problem in SIMAK BMN reconciliation, and non-optimal accounting subsystem.

The role of Internal Control Unit (SPI) in this case is not optimal, it was revealed by Arita Marini, the head of SPI UNJ, that SPI attempted in the first year to accompany the financial statement preparation process but not yet optimal.

Table 2 Summary of the problems

1. Financial statement SAK version is not in sync with SAP version
2. Format of SAK version is not in accordance with the applied regulation ¹⁶
3. Staff that prepares financial statements has not yet

¹⁶ Regulation of Minister of Finance No.76/PMK.05/2008 on Guidelines for Accounting and Financial Regulation of Public Service Agency

- understood how to operate Finance++ application
4. Both SAK and SAP financial statement versions are delivered late on a predetermined schedule
 5. SPI is not yet optimal in assisting financial statement preparation

From the summary of problems above, the necessary thing to be achieved by UNJ is understanding the accounting system and the preparation of financial statements by providing briefing and training to the accounting staff in order to improve the quality of financial statements. The implementation would be in the following activities:

1. conduct problem mapping on the lack of accounting system understanding on accounting staff of BLU UNJ
2. coordinates with relevant agencies in sharpening the staff's understanding. It could be from Dikti, ITS, or PPK-LU.
3. set up socialization and technical assistance schedules with the speakers from related parties above
4. carry out socialization and technical assistance for accounting staff from central authorities to units and faculties.
5. monitor the implementation activities to ascertain whether socialization and technical assistance already meet the target of profound understanding for accounting staff in doing their daily duties. Evaluation is also necessary.
6. reliable and skilled staff can produce accurate and timely financial statements so that the financial statements presented in accordance with PMK 76

4.3 Financial Performance Assessment of BLU UNJ

Regarding financial performance of BLU UNJ by Directorate of Ministry of Finance, UNJ was ranked 8th at 2011 and 17th at 2012. The downgrade occurred because the performance assessment¹⁷ is measured not only in service aspect but also the financial aspect.

The service aspect assessment of education service is in the form of the quality of service to fulfill users expectations.

In addition, assessment in financial aspect is done by considering two aspects, i.e. financial aspect, and compliance of financial management aspect. A financial aspect includes financial ratios and non-tax revenues ratio over operating costs. While the compliance of financial management aspect includes RBA, Financial Statements submission in accordance with SAK, service rates, accounting systems, SOP, and so on. These two aspects are interrelated and can not be implemented only by one aspect.

According to Selly, the UNJ's Treasurer Expenditure, "UNJ downgrade in performance due to the obvious BLU UNJ accounting system that has not been executed". This is also added by Zaki, an accounting staff in Finance Departement, "Not optimal, especially in the presentation of accounts and assets."

In 2012's financial statements, UNJ recently presented educational services receivables yet presented allowance for doubtful accounts due to many technical problems especially in the preparation of its contracts.

¹⁷ stipulated on the Regulation of Director General of the Treasury No.PER-36/PB/2012 on Financial Performance Assessment Guidelines for Public Service Agency Unit

In addition, many things could contribute to UNJ's downgrade performance assessment. Of a few SOP required and must be owned by BLU, UNJ has no SOP until 2013.

Of all the existing problematic, generally according to Marini, Chairman of SPI, the role of SPI UNJ is still weak. She said, if the SPI has been run in accordance with its role as an internal control agent in each operations, the BLU's messy problems will gradually unravel.

The role of SPI is also expected in assisting UNJ performance improvement. Not only service performance but also financial performance in both financial aspect and compliance of financial management aspect.

Table 3 Summary of the problems

<ol style="list-style-type: none"> 1. BLU performance ranking has declined from 8th in 2011 to 17th in 2012. 2. Lack of knowledge and understanding of financial managers regarding performance indicators on the compliance of financial management aspect. 3. SPI's role in internal control has not worked optimally.

From the summary of problems above, the necessary thing to be achieved by UNJ is strengthening the role of Internal Control Unit (SPI) by conducting a series of control of financial performance indicators of compliance of financial management aspect in order to improve BLU's financial performance. The implementation would be in the following activities:

1. conduct problem mapping on the lack of SPI role in UNJ. Problem mapping in the forms of variety activities such as Forum Group Discussion with participants consisting the stakeholders of BLU UNJ, SPI, and all units and faculties.
2. building a shared commitment that SPI functionality on a BLU is as an internal control operational of BLU. With a good internal control, all BLU's operational activities are expected to run well up to the accountability of financial statement prepared.
3. set up an SOP that mutually agreed and adhered by all units and faculties. With SOP, SPI will easily perform its control, for instance cash examination needs SOP on cash and examination on the procurement of goods and services needs SOP on procurement.
4. socialization of SPI's existence in UNJ to units and faculties so that they understand its role and authority as an internal control.
5. once the units and faculties aware of SPI and its SOP, then SPI may do its daily tasks properly. Through SPI's role in all BLU's operational activities, then all performance assessment indicators of all three aspects can be controlled and improved.
6. at the end, BLU UNJ will be able to increase its performance assessment rank from 17th of 22 BLU universities in 2012 to be better in the following years.

5 CONCLUSIONS

BLU UNJ accounting system can be optimized in two ways, legality and integrated accounting system between SAK and SAP. BLU UNJ's accounting system

has not been legitimated by Ministry of Education and Culture since UNJ changed its status to BLU up to today. Supposedly in two years since becoming BLU, BLU is required to have and develop accounting systems. This happens due to lack of attention of UNJ to the accounting system. Therefore, the legalization process of accounting system of BLU UNJ should be a concern for UNJ's management party.

The current accounting policies are adopted from another PTN that has similarities in accounting implementation. Problems arise from the implementation of current accounting system especially the absence of application that integrates SAK and SAP.

UNJ needs to optimize the accountability of national budget report by developing and implementing an integrated accounting system between SAK and SAP so as to produce financial statements in accordance with the applicable regulation, namely PMK No.76/PMK.05/2008 on Accounting and Financial Reporting Guidelines for the Public Service Agency. Another improvement is also needed in the area of financial performance. By improving all aspects of performance assessment indicators of compliance on financial management, UNJ's performance assessment rank may be revived.

ACKNOWLEDGMENTS

Special thanks to the Board of Management of State University of Jakarta and editors team who have given me the chance to present my research.

REFERENCES

- [1] Allen. (1999), "R. *New Public Management: Pitfalls for Centrals and Eastern Europe*", Public Management Forum 1.4. Public Accounting Phillip Allan Publishers Limite: Oxford.
- [2] Asropi. (2007), "Membangun Key Performance Indicator Lembaga Pelayanan Publik", *Manajemen Pembangunan* 57(1):1-6.
- [3] Athukorala, S. L. And Barry. (2003), "R. *Accrual Budgeting and Accounting in Government and Its Relevance for Developing Member Countries*", Asian Development Bank. Filipina.
- [4] Ball, S. J. Case Study. Dalam Kuper, A., and kuper, J. (editor). (2004), "*The Social Science Encyclopedia, Third Edition*", Routledge. London, P92.
- [5] Barzeley, M. (1992), "Breaking Through Bureaucracy: *A New Vision for Managing in Government*", Berkeley and Los Angeles: University of California Press.
- [6] Blondal, J.R. (2003a), "Budget Reform in OECD Member Countries: Common Trends", *OECD Journal on Budgeting*, 2(4): 7-25.
- [7] Blondal, J.R. (2003b), "Budget Reform in OECD Member Countries: Common Trends. *OECD Journal on Budgeting* 3(1): 43-60.

- [8] Brodjonegoro, S.S. (2002), “*Higher Education Reform in Indonesia*”, Ministry of National Education, Indonesia.
- [9] Bunce, P., Fraser, R., and Woodcock, L. (1995), “Advance Budgetting: A Journey to Advanced Managements System Accounting Research”, 6: 253-256.
- [10] Burrell, G. dan G. Morgan. (1975), “*Sociological Paradigms and Organizations and Society*”, 5-28.
- [11] Bungin, B. (2007), “*Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya*”, Kencana. Jakarta.
- [12] Carpenter, D.R. (1999), “Phenomenology as method”, In H.J. Streubert & D.R. Carpenter. *Qualitative research in nursing: Advancing the humanistic imperative*. Philadelphia: Lippincott, (pp. 43-64).
- [13] Carruthers, B.G. (1995), “Accounting, Ambiguity, and The New Institutionalism, Accounting”, *Organizational and Society*, 20 (4):313-328.
- [14] Chariri, A. (2015), “Landasan Filsafat dan Metode Penelitian Kualitatif”, *Paper Disajikan pada Workshop Metodologi Penelitian Kuantitatif dan Kualitatif*, Laboratorium Pengembangan Akuntansi (LPA) , Fakultas Ekonomi Universitas Diponegoro Semarang, 31 Juli- 1 Agustus 2009. <http://www.google.com>.
- [15] Checkland, Peter and Jim Scholes. (1990), “*Soft System Methodology in Action*”, Chichester: John Wiley and Sons Ltd, Baffins.
- [16] Cresswell, J.W. (2007), “*Qualitative Inquiry and Research Design: Choosing Among Five Approaches*”, Sage Publication Inc. USA.
- [17] Departemen Keuangan RI. (3 Januari 2015), “*Enterprising The Government menjadi ruh PK BLU*”. <<http://www.ppkblu.depkeu.go.id/index.php/baca/berita/41/enterprising-the-government-menjadi-ruh-pk-blu#sthash.9bkTUCRx.dpuf>>.
- [18] Direktur Jenderal Perbendaharaan Kementerian Keuangan RI. (2013), "Materi Penilaian Kinerja Satker BLU pada Rakor Kinerja BLU 2013." *Peningkatan Kinerja Badan Layanan Umum dalam rangka penyehatan Fiskal Guna Mendorong Pertumbuhan Ekonomi Berkelanjutan*.
- [19] Djamhuri, A. (2009), “A Case Study Of Governmental Accounting And Budgeting Reform At Local Authority In Indonesia”, An Institutional Perspective. *Disertasi Tidak Dipublikasikan*. Universiti Sains Malaysia.
- [20] Effendi. S. (1982), “*Pengelolaan Perguruan Tinggi Menghadapi Tantangan Global*” <http://sofian.staff.ugm.ac.id/artikel/Efendi>. 28 Januari 20011.2003.
- [21] Guba, E.G. & Lincoln, Y.S. (1982), “*Effective evaluation*”, San Fransisco: Jossey-Bass Publisher.
- [22] Harrun. (2009), “*Reformasi Akuntansi dan Manajemen Sektor Publik di Indonesia*”, Salemba Empat. Jakarta.
- [23] Harun, H., and Robinson, P. (2010).The Adoption of Accrual Accounting in the Indonesian Public Sector. Dalam M, Samenyi & S. Uddin (editor). *Research and Accounting in Emerging Economies* (Vol. 10, p.233-250) Emerald Group Publishing Limited. London
- [24] Hartley, J. (2004), “*Essential Guide To Qualitative Methods In Organizational Research*”, (Ed. Cassell,C Dan Symon, G) : Sage Publication Ltd.
- [25] Hood, C. (1991), “Public Management for All Seasons, *Public Administration*”, 69: 3-19.
- [26] Hood, C. (1995), “The New Public Management in” the 1980s”. *Variations on a theme, Accounting, Organization and Society*”, 20 (2/3): 93-109.

- [27] Hopwood, A. (1987), "The Archaeology of Accounting Systems. *Accounting, Organizations and Society* 12(3)", 207-234.
- [28] Hopwood, A. (1990), "Accounting and Organisational Change. *Accounting, Auditing & Accountability Journal* 3 (1)", 7-17.
- [29] Huberman, A.M., & M.B. Miles. (2002), "*The Qualitative Researchers's Companion*", Thousand Oaks, California: Sage Publications.
- [30] Ikatan Akuntan Indonesia. (2012), "*Standar Akuntansi Keuangan*", Jakarta: Salemba Empat.
- [31] Irvine, H dan M. Gaffikin. (2006), "Methodological Insights Getting In, Getting On and Getting Out: Reflections on A Qualitative Research Project. *Accounting, Auditing & Accountability Journal* 19(1)", 115-145.
- [32] Komite Standar Akuntansi Pemerintahan. (2012), "*Standar Akuntansi Pemerintah*", Jakarta: Salemba Empat.
- [33] Kuswarno, E. (2009), "*Metodologi Penelitian Komunikasi Fenomenologi: Konsep, Pedoman, dan Contoh Penelitian*", Widya Padjadjaran. Bandung.
- [34] Lippi, A. (2000), "One theory, many practices. Institutional allomorphism, in the managerialist of Italian local government, *Scandinavian Journal Management* 16 (2000)", 455-477.
- [35] Lukman, Mediya. (2013), "*Badan Layanan Umum dari Birokrasi Menuju Korporasi*", Jakarta: Bumi Aksara.
- [36] Makhmudi. NPM Manajemen Baru Sektor Publik. *Jurnal Sinergi Kajian Bisnis dan Manajemen* 6(1): 69-76.
- [37] Mahmudi. (2010), "*Manajemen Kinerja Srktor Publik*", Edisi kedua. UOO AMP YKPN. Yogyakarta.
- [38] Mardiasmo. (2009), "*Akuntansi Sektor Publik*". Penerbit Andi. Yogyakarta.
- [39] Miller, P. Dan T. O'Lear. (1987), "Accounting and The Construction of The Governable Person. *Accounting, Organizations and Society* 12 (3)", 235-265.
- [40] Moleong, L. J. (2004), "*Metodologi Penelitian Kualitatif*", PT Remaja Rosdakarya. Bandung.
- [41] Morgan, G. (1988), "Accounting as Reality Construction: Toward a New Epistemology for Accounting Practice. *Accounting, Organizations and Society* 13(5)", 477-85.
- [42] Mulyadi. (2008), "*Sistem Akuntansi, Cetakan keempat*", Jakarta: Salemba Empat.
- [43] Myers, M. D. (2009), "*Qualitative Research In Business And Management*", London:Sage Publication.
- [44] Mulyana, B. (2008), "Penggunaan Akuntansi Akrua di Negara-Negara Lain: Tren di Negara-Negara Anggota OECD. Dalam Kajian Terhadap Penerapan Akuntansi Berbasis Akrua", Departemen Keuangan Republik Indonesia. Jakarta
- [45] Nelson, L. A. (2003), "Case Study In Organisational Change: Implications For Theory. *The Learning Organisation*.10 (1)", 18-30.
- [46] Noerdiawan, Deddy dkk,. (2007), "*Akuntansi Pemerintahan, Cetakan kedua*", Jakarta: Salemba Empat.
- [47] Pollit, C. Public Management Reform: *Reliable Knowledge and International Experience*. OECD Journal on Budgeting 3 (3): 121-136.
- [48] Pribadi, Ulung dkk,. (2014), "Evaluasi Kebijakan Pengelolaan Badan Layanan umum: JKSG Paper No. 003/JKSG/2012." n.d. 4 Januari. <<https://www.academia.edu/270773>>.

- [49] Pusat Kajian Manajemen Kebijakan LAN RI. (2009), “*Manajemen Kinerja, Modul-Modul Penerapan*”, LAN RI.
- [50] Rahayu, S. (2007), “*Menyibak Proses Penyusunan Anggaran Pemerintah Daerah (Studi Fenomenologi pada satu SKPD di Propinsi Jambi. Tesis Tidak Dipublikasikan*”, Universitas. Brawijaya. Malang.
- [51] Draf UNJ. (2013), “*Sistem Akuntansi Universitas Negeri Jakarta.*”
- [52] Salim, A. (2001), “*Teori dan Paradigma Penelitian Sosial*”, Yogyakarta: PT Tiara Wacana.
- [53] Sancok, B., Djang, T.A.S., Noor, C.M., Sumini., dan Hery, T. (2008), “*Kajian Tawarhadap Penerapan Penganggaran Berbasis Kinerja di Indonesia*”, Departemen Keuangan Republik Indonesia. Jakarta.
- [54] Siddiquee, N. A. (2006), “ Public Management reform in Malaysia recent initiatives and experiences. *International Journal of Public Sector Management* 19(4)”, 339-358.
- [55] Schick, A. (1996), *The Spirit of Reform: Managing the New Zealand State Sector in a Time of Change. A Report Prepared for the State Services Commission and The Treasury*, New Zealand.
- [56] Schick, A. (2004), *Twenty-five Years of Budgeting Reform. OECD Journal on Budgeting* 4 (17)”, 81-101.
- [57] Sjafrizal. (2008), “*Ekonomi Regional, Teori dan Aplikasi.* Niaga Swadaya. Padang.
- [58] Stiglits, Josep E. (2000), “*Economics of The Public Sector, Third Edition*”, New York: W.W. Norton & Company.
- [59] Strauss, A. & Corbin, J. (1998), “*Basic qualitative research: Techniques and procedures for developing grounded theory*”, (2nd ed). Thousand Oaks, California: SAGE publication.
- [60] Sugiyono. (2012), “*Memahami Penelitian Kualitatif, Cetakan Ketujuh*”, Bandung: Alfabeta.
- [61] Sulistiyono, S.T. (2007), “*Higher Education Reform In Indonesia At Crossroad*”, Paper Presented at the Graduate School of Education and Human Development, Nagoya University, Nagoya, Japan: 26 July.
- [62] Sutopo. H. B. (2002), “*Penelitian Kualitatif*”, Sebelas Maret University Press. Surakarta.
- [63] *Tata Kelola Universitas Negeri Jakarta.* (1999), UNJ.
- [64] Triyuwono. (2000), “*Organisasi dan Akuntansi Syari’ah*”, LkiS. Jogjakarta.
- [65] Triyuwono. (2009), “*Perspektif , Metodologi, dan Teori Akuntansi Syariah*”, Rajawali Pers. Jakarta.
- [66] Universitas Negeri Jakarta. (2015), “*Universitas Negeri Jakarta.* n.d. 2 Maret. <<http://www.unj.ac.id>>.
- [67] Wahyuni, T. (2007), “*Penganggaran Berbasis Kinerja Pada Kementrian/Lembaga*”, Masih Banyak Berbenah. <http://www.google.com> 4 maret 2011.
- [68] Waluyo, Indarto. (2011), “*Badan Layanan Umum Sebuah Pola Baru Dalam Pengelolaan Keuangan di Satuan Kerja Pemerintah.*” *Jurnal Pendidikan Akuntansi Indonesia*”, Vol. IX. No. 2.
- [69] Widjajanto, Nugroho. (2001), “*Sistem Informasi Akuntansi*”, Jakarta: Erlangga.

- [70] Willis. J. W. (2007), "*Foundation Of Qualitative Research. Interpretive and Critical Approaches*", USA: Sage Publication.
- [71] Yin, R., K. (2003), "*Case Study Research Design And Methods (Third Ed.)*", Thousand Oaks, C.A.: Sage Publications.
- [72] Wijayanti. (2006), "*Reformasi Sistem Akuntansi: Kasus Pada Pemerintah Propinsi Kalimantan Selatan*", Tesis Tidak Dipublikasikan. Universitas Brawijaya. Malang.

LAWS REGULATION

- [1] Undang-undang No 17 tahun 2003 tentang *Keuangan Negara*
- [2] Undang-undang Nomor 1 tahun 2004 tentang *Perbendaharaan Negara*
- [3] Undang-undang No 15 tahun 2004 tentang *Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara*
- [4] PP No 23 tahun 2005 tentang *Pengelolaan Keuangan Badan Layanan Umum*
- [5] Peraturan Menteri Keuangan Nomor 76/PMK.05/2008 Tentang *Pedoman Akuntansi dan Pelaporan Keuangan Badan Layanan Umum*
- [6] Peraturan Menteri Keuangan Nomor 238/PMK.05/2011 Tentang *Pedoman Umum Sistem Akuntansi Pemerintahan*
- [7] Peraturan Direktur Jenderal Perbendaharaan Nomor Per-33/PB/2011 Tentang *Mekanisme Pengesahan Pendapatan dan Belanja Satuan Kerja Badan Layanan Umum*
- [8] Peraturan Direktur Jenderal Perbendaharaan Nomor Per-36/PB/2012 Tentang *Pedoman Penilaian Kinerja Keuangan Satuan Kerja Badan Layanan Umum*
- [9] Kementerian Pendidikan dan Kebudayaan RI, 2012. *Pedoman Penyusunan Laporan Keuangan Badan Layanan Umum (BLU) di Lingkungan Kemendikbud Berdasarkan SAP.*
- [10] Biro Administrasi Umum dan Keuangan Universitas Negeri Jakarta, 2010 *Mekanisme Pengelolaan Keuangan Badan Layanan Umum Universitas Negeri Jakarta*