



Influence The Implementation of Financial Management Policies of Private Universities to Improve Financial Management in Education Funding to Pay Student's Participation in STIKes Karsa Husada Garut Regency

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ABSTRACT

Education funds derived from student participation is one of the main sources of funding education in College. This study aims to explore, uncover and analyze the effect of the influence of the implementation of financial management policies of private colleges to financial management to increase the participation of students in education funds paid in Karsa Husada College. The method used in this study is a survey method descriptive analysis. The study population comprised 380 people, while the samples in this study were 80 people who were taken based on stratified random sampling technique. While the technical analysis of the data used is the statistical analysis with path analysis. From this study, it can be concluded that in implementing a financial management policy, there needs to be a clear delegation to employees. Determination of financial budget planning based on the priority scale of needs in the field. And student participation in paying tuition is smooth. This is indicated by the results of statistical tests that university financial management policies have a positive effect on financial management, student participation in paying education funds, and being able to increase student participation in paying education funds either simultaneously or partially.

Keyword:

Financial management,
college, and education fund

INTRODUCTION

In cultivating and creating an advanced nation education can be seen as a strategic means that has strength when encountering the problems of life. As one of the elements of quality indicators and improvement of the parameters of

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people's lives (Purwanto & Asbari, 2020). The function of educational institutions as institutions that create an educational climate and carry out teaching and learning activities is carried out sanely and planned so that students foster their ability, spiritual energy, control, character, intellectual and morals and the characteristics needed when in the community environment (Aryati, 2019).

Education can be said as an investment in humans (human investment) (Hidayat et al., 2019). This opinion or thought can be interpreted that a person who has expertise, mastery and expertise in a science as living capital in the form of work to earn income during his life. Human capital development can be said to be a material source in earning a fixed income (Mulyana et al., 2019). Fixed income can be affected by various things. One of them is social capital in the environmental movement (Yuanjaya, 2015). The benefits of education itself can be felt directly and not directly as long-term savings that can be felt after a certain in period of time (Abidin, 2017).

In each activity of the teaching and learning process requires a fee, the cost is used to provide school buildings or campuses and other facilities, to pay teachers or lecturers, provide curriculum and other services (Abidin, 2017). One of them is that the college is one of the levels of education that organizes the education process, including to produce resources that have competence in the field of management (Amin, 2017; M. M. E. D. Astawinetu & Handini, 2020; Estuti et al., 2021; Razak et al., 2017). Because in the implementation of education is inseparable from the use of funds or costs so that educational institutions must prioritize attention in the management of these costs, so that the costs owned based on receipts can be allocated as well as possible.

Finance is an important thing in the sustainability of an organization (Salsabilafitri, 2019). The running of the organization's activities will determined by the existence of finances. Similarly, in the world of education, finance has an important meaning to the smoothness of educational activities and processes carried out (Rahmah, 2016). The source of education funds for private universities is generally sourced from government assistance funds and student participation funds in the form of tuition payments, as well as other finances that have been set by the institution (Wahyudin et al., 2017a).

In answering the challenges of current universities, universities are required to find replacement budget sources, especially private campuses that public universities are required to independently dig the budget . This is because the government began to cut tuition assistance (Parmitasari et al., 2018). The problem in universities is usually that financing still relies on income from students, so it becomes an obstacle in opsional financing on private campuses (Mardiasmo, 2021).

The government does give full authority for universities (PT) to manage management autonomously (Bastian, 2021). But unfortunately PT has not been able to diversify funding sources or other efforts to support the implementation in PT. The same was also stated by the Secretary of APTIK, Bernadette Setiadi who claimed that 17 PT out of 19 PT incorporated in APTIK had fewer than 5,000

students who belonged to the moderate category. The funding depends on the number of students. So that the achievement of the quality of education is very dependent on the income of students (Alkurnia & Anggraini, 2017). Even one-third of our members have small categories with fewer than 1,000 students (Komariah, 2018).

Financial problems in some universities, especially in STIKES Karsa Husada Garut Regency, is not optimal awareness of students in paying education finance, both tuition and other educational finance. Based on the results of initial observations at STIKES Karsa Husada, it was revealed that almost 23.11% of students are still in arrears in tuition payments. This condition is often an obstacle to the smooth process of lectures. Relatively large tuition money coupled with health practice money is often a factor inhibiting students in paying for education finance at STIKES Karsa Husada Garut Regency.

Based on data obtained in the finance department of STIKES Karsa Husada Garut Regency, it was revealed that not yet fully aware of students and can participate as actively in carrying out tuition fees. Here is the level of awareness of students in paying tuition.

Responding to the condition of the problem seems to be necessary to manage finances in universities, especially in STIKES Karsa Husada in the form of optimizing financial management based on policies and rules that apply in universities. Financial management is a process of planning, managing, and managing the overall finances and carrying out financial roles that include proficiency in managing sources of income and expenditure, savings and organizing the source of that potential (Estuti et al., 2021; Sa'adah, 2020). Financial management is part of carrying out financial rules in an agency in generating rules for policy and management of organizational elements.

The realization of financial management will not be separated from the rules and policies that have been set. The policy in question is a policy that applies in universities related to financial management (E. D. Astawinetu & Handini,

Table 1. Average Student Awareness Level Pays Tuition

No.	Program Study	Num Of Students	Tuition Payments	
			On time	Late
1.	S1 Regular Nursing	262	209	53
2.	Diploma Health Analyst	172	137	35
3.	Diploma Nursing	364	281	83
4.	Diploma Pharmacy	22	15	7
5.	Diploma Midwifery	370	275	95
6.	NERS	30	21	9
	Sum	1220	938	282

Source: Result 2021

2020a). Although in general private colleges have autonomy in financial management, but in some ways still have to refer to the policies that apply in colleges. Therefore, there needs to be a good implementation of financial management policies so as to provide direction to financial management so as to increase the effectiveness of reports and be able to increase student awareness in paying education funds.

METHODS

The study has been conducted at STIKes Karsa Husada Garut using metode survey descriptive analysis. The objects / subjects made by the population in this study are all foundation administrators, staff employees and students of the class of 2019-2020 at STIKes Karsa Husada Garut Regency as many as 380 people, then sampled using Stratified random sampling techniques, then obtained samples as many as 80 people. The data used in this study used the type of primary data derived from informants and secondary obtained from documents related to stikes policy and government policy (Tanzeh & Arikunto, 2020). The data collection technique used in this study is field learning by doing questionnaire sharing, interviews and observations to find out how the student's habit in paying education money, and whether or not students who pay education money are not on time and documentation studies. Data processing activities, data, and data analysis using pathanalysis.

RESULT AND DISCUSSIONS

Issues of Student Participation in Paying Education Funds

Education is one of the important factors for the mining of quality Human Resources (HR). In the 1945 Constitution article 31 "Every citizen is entitled to a teaching." This proves the existence of educational equalization measures for all Indonesian citizens. In fact, not everyone can get the proper education, due to various factors including the high cost of education that must be incurred. This condition then encourages the inclusion of a clause about education in the amendment of the 1945 Constitution. The Constitution mandates the obligation of the government to allocate 20% of the state budget and APBD so that the community can get educational services. This provision provides assurance that there is an allocation of funds that are definitely used for the implementation of education.

However, in its implementation the government does not have adequate financial capacity, so the allocation of funds is paid in installments with the commitment of increasing allocations every year. Improving the quality of education is expected to produce benefits in the form of improving the quality of human resources. On the other hand, the priority of the allocation of education financing should be oriented to overcome problems in terms of accessibility and capacity. Therefore, in measuring the effectiveness of education financing, there are a number of prerequisites that need to be met so that the available budget allocation can be directed to use.

According to Adam Smith, Human Capital in the form of abilities and abilities obtained through education, self-study, learning while working requires costs incurred by the concerned. The acquisition of skills and abilities will result in a very high rate of return rate of return to one's income. Based on the Human Capital approach there is a Linier relationship between Investment Education with Higher Productivity and Higher Earnings. Man as the basic capital infested will produce a productive educated man and increase income as a result of the quality of work displayed by the educated man, thus the man who earns greater income he will pay a large amount of taxes thus by itself can increase the income of the state .

Improved skills that can result in a high productivity workforce can be done through Education which in its financing uses Internal and External efficiencies. In an effort to develop a national education system that pivots to equality, relevance, quality, efficiency, and effectiveness is associated with the goals and ideals of our education, but in reality needs to be contemplated, studied, discussed, both in terms of tioritis and empirical observation (Risnawati, 2021).

To be able to achieve optimal educational goals, one of the most important things is to manage costs well in accordance with the needs of the necessary funds. Minimal financing administration includes planning, implementation, and supervision (Wahyudin et al., 2017b). Budget distribution needs to be done strategically and intergratively between stakeholders in order to realize this condition, it is necessary to build mutual trust, both internally government and between the government and the community and the community with the community itself can be grown. Openness, participation, accountability in the implementation of education ranging from planning, implementation and supervision to the key words to realize the effectiveness of education financing (Parmitasari et al., 2018).

In improving the quality of graduates, strong support is needed in learning activities, the use of educational facilities and infrastructure in accordance with the provisions of national standards of education. Of the many criteria to improve the quality of graduates can not be separated from the use of money in the implementation of the education process. The educational resource that is considered important is money.

Money can be viewed as blood in the body of a man who dies in his life determined by the circulation of blood in his body (Hariani & Andayani, 2019). Money includes scarce and limited resources. Therefore money needs to be managed effectively and efficiently in order to help achieve educational goals.

Education funding as stated in PP No. 48 of 2008 on Education Budgeting is declared to be a joint responsibility between the government, local governments, and the community. The cost of education is divided into (Perceka, 2016):

1. Education unit cost, is the cost of organizing education at the level of the education unit which includes investment costs, operational costs, tuition assistance and scholarships.

2. The Cost of Organizing and/ or Management of education, is the cost of organizing and / or managing education by the government, provincial government, government / government, or the organizer of educational units established by the community / Foundation.
3. Personal Costs of Learners, is operational costs that include educational costs that must be incurred by learners to be able to follow the learning process regularly and continuously.

PP No. 48 of 2008, clearly states that the responsibility of budgeting and financing education is focused on three important components, namely between the central government, local government and the community. Its relation to private universities such as Karsa Husada College of Health science Garut Regency the existence of finance or education funds is conceptually emphasized on the community or students. Therefore, student participation in paying education funds is the main hope in maintaining the continuity of the education process.

The phenomenon occurs at the student level is that not all students are ready with finance or education funds. There are some students who have parents with less economic status so they are not always ready to pay for education funds. In addition, there are often students who are less concerned about education funds so that they do it. This condition is a phenomenon at the level of private universities. Responding to the phenomenon of students who are less concerned about finances or the cost of education, then often educational institutions have certain strategies (E. D. Astawinetu & Handini, 2020b). The most noticeable thing is that the emphasis on the cost of education must be paid off when facing the exam. This condition is an effort to make students remember their responsibility in paying education funds. Another effort is to provide a direct or indirect rebuke to students who have been and often delinquent financial or education funds.

Characteristics of Respondents

In accordance with the substance of the main problem of research, the respondents who were used as sources of information in this study were all foundation administrators, staff employees and students of the class of 2018-2020 at STIKES Karsa Husada Garut Regency as many as 80 people. The characteristics of respondents measured were the age group, gender, and occupation of respondents (Table 2).

Table 2 Respondents' Circumstances Based on Age

No	Age Of Groups	Sum	%
1.	> 20	4	5,00
2.	21 – 25	36	45,00
3.	26 – 30	26	32,50
4.	31 – 35	9	11,25
5.	36 >	5	6,50
	Sum	80	100,00

Source: Result 2021

Characteristics of respondents based on table 2 showed that the age mode of respondents existed at the age interval of 21-25 years, which amounted to 45% of all respondents. This indicates that the average respondent is of a fairly mature age and has idealism and has a critical nature in addressing the problems studied, so it is assumed that the research conducted has a good level of accuracy.

The table 3 shows that the gender of respondents is generally dominated by women, which is 53.75% of all respondents. This illustrates that the average respondent has a female gender, on the other hand usually women have a more mature level of accuracy and maturity, so the research conducted is assumed to have a good level of accuracy.

Table 3 Respondents' Circumstances by Gender

No.	Education	Sum	%
1	Man	37	46,25
2	Woman	43	53,75
	Sum	80	100

Source: Research 2021

The characteristics of respondents based on table 4 showed that the respondent's mode of work was mostly pure students as much as 72.50%, while the rest were already working but still as honorees and those who had become civil servants. This indicates that the average respondent has a fairly good intellectual status and has good knowledge and understanding of the problems studied.

Table 4 Respondents' Circumstances Based on Work

No.	Group	Sum	%
1	PNS	7	8,75
2	Honoree	15	18,75
3	Student	58	72,50
	Sum	80	100

Source: Research 2021

Description of Research Results

To find out the variable conditions of the Implementation of Policies on Financial Management, Financial Management and Student Participation to pay education funds, measurements are taken using questionnaires consisting of X, Y and Z questions that each come with 5 possible answers that must be selected and considered appropriate according to respondents. From the answer, then compiled the following assessment criteria:

1. Cumulative value is the number of values of each question item that is the answer of 80 respondents.
2. Percentage is the cumulative value of an item divided by the frequency value multiplied by 100%

3. Number of respondents = 80 people, and the value of the largest measurement scale = 5, while the smallest measurement scale = 1, so obtained the cumulative number of largest values = $80 \times 5 = 400$, and the cumulative number of the smallest values = $80 \times 1 = 80$. The largest percentage value is = $(400/400) \times 100 \% = 100 \%$ and the smallest percentage value = $(80/400) \times 100 \% = 20\%$, of the two percentage values obtained range values = $100\% - 20\% = 80 \%$ and if divided by 5 measurement scales obtained percentage interval values of = $(80 \%) / 5 = 16 \%$ so that the classification of percentage assessment criteria is obtained as follows:

Table 5 Percentage-Based Assessment Criteria

NO	PERCENTAGE	ASSESSMENT CRITERIA
1	20-35,99	Very bad
2	36-51,99	Less good
3	52-67,99	Pretty good
4	68-83,99	Good
5	84-100	Excellent

Source: Research 2021

Implementation of Private College Financial Management Policy

The implementation of private college financial management policies is one of the variables that are the focus in this research. The implementation of this financial management policy is intended to reveal how the implementation of policies on financial management implemented in Karsa Husada College. Efforts to find out the implementation of the Private College Financial Management Policy, in detail determined by several dimensions that are expected to be able to measure the existence of the implementation of the Private College Financial Management Policy, namely (1) communication, (2) resources, (3) disposition, and (4) bureaucratic structure.

Here the author describes how respondents responded to the implementation of the Private College Financial Management Policy at STIKES Karsa Husada Garut Regency which is based on the following dimensions.

Dimensions of Communication

To find out the variable conditions of the Implementation of The Private College Financial Management Policy, in the dimension of communication, measurements are taken using a questionnaire consisting of 6 questions each accompanied by 5 possible answers that must be selected and considered appropriate according to respondents. The results of data processing on six questions about the dimensions of communication (Table 6).

From table 6, it can be seen that the average respondent's answer to the variables of the implementation of private college financial management policy in the communication dimension is good, which is 77.58% of all questions on the variable. This shows that in general respondents have a positive perception of the importance of communication in implementing a policy, especially towards financial management policies.

Table 6 Criteria for Assessment of Implementation of Private College Financial Management Policy (X1) Communication Dimensions

No Item	About	Cumulative Number	%	Criteria
1	Information about policies related to financial management is understood by all Civitas akaedmika STIKES Garut	295	73,75	Good
2	Information about policies related to financial management can be obtained from the financial management guidebook directly	294	73,50	Good
3	Clarity of information about policies related to financial management can also be obtained from the leadership or finance department.	281	70,25	Good
4	Information about policies related to financial management should be obtained appropriately	339	84,75	Excellent
5	Information about policies related to financial management should be understood by the entire academic community of STIKES Garut	324	81,00	Good
6	Clarity of information understood by the academic community of STIKES KHG should be implemented consistently.	329	82,25	Good
SUM			465,50	
Average			77,58	

Source: Research 2021

Indicators with the highest percentage contained in the statement item Information about policies related to financial management should be obtained appropriately at 84.75%. Theoretically this is relevant to what Ramto (2007) said, that in the implementation of policies, the stage of socialization and communication is one of the important stages to be considered and carried out optimally in order to achieve policy goals effectively.

The lowest percentage in this dimension is in the clarity statement of information about policies related to financial management can also be obtained from the leadership or financial section of 70.255%. Empirically this condition shows that the communication carried out by the leadership related to the implementation of policies has not been done optimally.

CONCLUSION

From the results and discussion of research studies and discussions on the effect of the implementation of the private college financial management policy on financial management in an effort to increase student participation in paying tuition fees in STIKes Karsa Husada Garut regency, it can be concluded: first, in implementing a policy, especially the policy on financial management, there is a need for clear delegation to employees in the field'. Second, the highest proportion of respondents' responses relates to 'Determination of financial budget planning is based on the priority scale of needs on the ground'. Third, student participation in paying tuition fees. The highest proportion of respondents responded positively was related to 'Accuracy of paying for education costs, smoothing educational activities and processes'. This is indicated by the results of statistical testing that the financial management policy of private universities has a positive influence on financial management, student participation in paying education funds, increasing Student Participation in Paying Education Funds both simultaneously

and partially, in STIKes Karsa Husada Garut Regency. This condition is strengthened by the results of calculations that show $t_{\text{calculate}} > t_{\text{table}}$.

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