

BLU READINESS TOWARDS LEGAL ENTITY PTN: ANALYSIS OF COMPETENCE,  
PROFESSIONALISM, WORK MOTIVATION AND GOOD GOVERNMENT GOVERNANCE : CASE  
STUDY IN PTN X

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**Abstract**

The government's demand that Public Service Agency (BLU) State Universities are required to transform into Legal Entity State Universities (PTN BH) requires readiness in various aspects. PTN BH requires financial independence which must be supported by adequate human resources. This article explores competence, professionalism, work motivation and good government governance in PTN X. This research uses a qualitative method with exploratory analysis, using primary data through in-depth interviews of human resources working in the revenue unit at a PTN X. The results is human resources at PTN BH are competent and professional. It showed that human resources at PTN X were generally ready to face changes from BLU to PTN BH from the aspects of competence, professionalism, work motivation and good government governance so that it is hoped that this research can support the increase in the potential of human resources in readiness towards PTN BH which is more challenging and dynamic for the realization of PTN good government governance and can improve the quality of PTN X.

**Key Words:** Competence, Professionalism, Work Motivation and Good government governance, PTN Badan Hukum

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**INTRODUCTION**

Along with the times, universities are required to follow the changes set by the government. This happens to State Universities (PTN) which are still Public Service Agencies (BLU) are required to immediately change their status to become Legalized PTNs. The provisions regarding PTN BH are contained in Law No. 12 of 2012 concerning Higher Education which states that universities have the autonomy to manage their own institutions as the center for the implementation of Tridharma. Autonomy is carried out in accordance with the basis and objectives as well as the ability of higher education institutions consisting of academic and non-academic fields, including the determination of norms and operational policies as well as the implementation of tridharma including organization, finance, student affairs, employment and infrastructure facilities. Legal entity state universities have units that carry out the functions of accountability and transparency, the right to manage funds independently, transparently and accountably. Legal Entity State Universities are state universities established by the government which have the status of autonomous legal entities.

Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia No. 4 of 2020 concerning Amendments to the Regulation of the Minister of Education and Culture No. 88 of 2014 (Peraturan Menteri Pendidikan Dan Kebudayaan RI NO 4 Tahun 2020 Tentang Perubahan Atas Peraturan Menteri Pendidikan Dan Kebudayaan No 88 Tahun 2014,

2020) concerning the Conversion of State Universities into Legal Entity State Universities, it is stated that to increase convenience and flexibility for state universities to become legal entities. The requirements for PTN to become PTN BH include the level and degree of PTN's ability to organize the Tridharma of Higher Education. PTN management is based on the principles of good governance, meeting minimum standards of financial feasibility, carrying out social responsibility and playing a role in economic development. The principles of good governance are accountability of PTN management, transparency of effectiveness and efficiency in PTN management, non-profit, compliance with laws and regulations, periodization, accuracy and time compliance in the preparation and submission of academic and non-academic reports. PTN X has been considered capable of meeting these requirements both financially and institutionally to transform into a PTN BH, so currently PTN X is preparing to fulfill the requirements to become a PTN BH.

The readiness of BLU to become PTN BH, which requires PTN to be financially independent and implement autonomy in its implementation, requires Human Resources (HR) who are ready, competitive and able to meet institutional targets. Readiness to change is the attitude of employees who agree to support and implement changes in achieving effectiveness in the organization. Perception of PTN BH status is a basic interpretation that a person has regarding the existence of PTN BH status (Setyawan et al., 2017). Classic problems that often arise are 1) lack of awareness of each individual regarding the competencies needed for a particular job or profession which requires them to always improve and hone their abilities continuously 2) lack of awareness to work professionally in quality, time and responsibility 3) lack of motivation to always perform excellent service in their daily duties, 4) lack of personal responsibility regarding their respective job description. PTN BH is required to optimize its income because it must be financially independent, so it requires readiness from human resources to have integrity in achieving goals. Lack of employee awareness, good HR management, placement of employees in accordance with their education and expertise are some of the supporting factors.

In realizing the principles of good governance, employee performance is needed to support these criteria, especially from human resources who are also required to be ready for change. Readiness to change is the attitude of employees who agree, support and implement changes in achieving the organization's organizational goals. According to research (Hangewa, 2013) the competency aspect is often ignored in the civil servant recruitment process because the government is not serious about getting capable civil servant candidates. The impact of civil servant recruitment which is full of irregularities according to (Dahlstroem et al., 2011) is the professionalism of bureaucrats. To assess the contribution of civil servants to the implementation process, an accurate and objective performance assessment is carried out. The government has made more accurate and substantive performance measurement standards, namely employee performance targets (SKP). Which includes aspects of quantity, quality, time and or cost. While performance behavior includes service orientation, integrity, commitment, discipline, cooperation and leadership.

Education and training programs for civil servants must refer to job competencies. However, a study conducted by (Helena AK, 2009) shows that leadership training does not affect the quality of public services. Factors supporting the effectiveness of training include the availability of supporting tools, leader treatment, clarity of main tasks and functions, and educational background. In his research (Rosyadi, 2014) concluded that the development of ASN based on a merit system in the future holds various opportunities and challenges. The ASN Law has provided a strong legal foundation for employee management on the basis of merit or

achievement. This can be seen from the increasingly equal and non-discriminatory access to employment for civil servants. The education level of employees shows a positive trend. This shows that employee capital resources have improved sufficiently to support efforts to improve the quality of public services in the future. Recruitment practices that are still laden with nepotism and collusion, gender-biased and politically charged career development and awards, and suboptimal remuneration are important agendas that must be addressed immediately.

The results of research (Santoso et al., 2022) in the analysis of training needs for PTN X education personnel conducted to 22 respondents who came from the Coordinator / Sub-Coordinator added duty positions who were former echelon III and IV structural officials showed the results of processing interview data regarding Position Work Capability (KKJ) taken from The results of the interview show that the average value of KKJ describes 8 units of competence with moderate value and 23 units of competence with high value, which can be interpreted that in doing every job requires skills, knowledge and attitudes that must be possessed which reflect the minimum competence of Education Personnel in carrying out their daily position duties. From the results of previous research above, the researcher wants to know how competence, professionalism, work motivation and good governance exist at PTN X.

## **THEORETICAL APPROACH**

### **1. Attribution Theory**

(Heider, 1958) Explains that attribution theory is a theory that explains a person's behavior regarding how we determine the cause of the behavior of others or ourselves, both due to any internal factors and can also be caused by external factors. Attribution theory explains that there is behavior related to individual attitudes or characteristics by predicting the behavior of an individual in dealing with certain situations by only seeing the behavior shown by an individual. The causes of behavior in social perception are called dispositional attributions and situational attributions. Dispositional attributions or internal causes refer to aspects of individual behavior that exist within a person such as personality professionalism, independence and competence, while situational attributions or external causes refer to the surrounding environment.

### **2. Expectancy Theory**

Expectancy Theory according to Vroom (1964) in research (Istiariani, 2018) predicts that employees will expend high levels of effort if they feel that there is a strong relationship between effort and performance, performance and reward and reward and fulfillment of personal goals. Each of these relationships will be influenced by certain factors in order to produce good performance, individuals must have the abilities needed at work and the performance appraisal system that measures individual performance must be fair and objective. The final relationship in expectancy theory is the goal-reward relationship. Motivation will be high to the extent that the rewards an individual will receive for high performance fulfill dominant needs that are consistent with the individual's goals. In accordance with expectancy theory, effort should be increased when employees see that rewards are given based on performance criteria.

### **3. Theory of Reaction Actioned (TRA)**

(Wiyono, 2008) stated that the theory of reasoned action (TRA) was developed by Ajzen and Fishbein. This theory explains that behavior (behavior) is carried out because individuals have an interest or desire to do so (behavioral intention) or behavioral interest will determine their behavior. In research (Pratiwi et al., 2020) TRA explains that behavioral interest is a function of attitude and subjective norms. Sikep is an action-reaction theory intended to explain behaviors

that are done voluntarily. In this study, TRA is related to individual behavior in terms of the desire to improve competence, motivation and professionalism.

The results of previous research state that apparatus competence has a positive and significant effect on good governance. (Afiah et al., 2020) concluded that competence simultaneously has a significant effect on the quality of accounting information. Accounting Information Quality is one aspect of Good Governance. Competence partially affects the quality of regional financial reporting.

Research by Darwanis et al., (2016) states that professionalism partially affects the quality of regional financial reporting and research by (Harahap, 2017) states that work motivation has a significant effect on employee performance. Employee performance is one aspect of good governance. The results of previous research can be described in the following table:

Table. 1 Previous Research Results

No	Researcher	Research Results
1	(Darwanis et al., 2016)	Professionalism, competence, knowledge of financial management, and the intensity of coaching of inspectorate officers together affect the quality of regional LK. Professionalism partially affects the quality of financial reporting areas. Financial management knowledge partially affects the quality of regional financial reporting. The intensity of coaching of the inspectorate apparatus partially affects the quality of regional financial reporting.
2	(Harahap, 2017)	Islamic leadership and work motivation significantly affect employee performance at PT BSM; the most influential variable on employee performance is work motivation.
3	(Aminah et al, 2019)	The variables of size, wealth, intergovernmental revenue, and capital expenditure positively affect the performance of local government administration.
4	(Kewo & Afiah, 2017)	Apparatus competence and internal control system have a positive and significant effect on the quality of LK information. Internal recognition systems and good governance have a negative and insignificant impact on the quality of financial reporting information.
5	(Yustiana & Nursasmito, 17)	The change in UGM's status from BLU to PTN BH does not affect the amount of budget absorption at the Faculty of Psychology UGM. However, other factors affect the level of budget absorption, namely the process of planning, budgeting, implementing activities to less than optimal supervision, and time constraints for budget preparation to prepare an ideal budget by

		the strategic and operational plans of the rector.
6	(Simon Yulius et al., 2016)	Participatory budgeting has a positive effect on managerial performance; budget target clarity has a positive impact on organizational performance; internal control implementation has a positive effect on organizational performance; and administrative version has a positive impact on financial accountability. Internal control implementation is the variable that has the most significant influence on improving the organizational performance of local government agencies.
7	(Afiah & Azwari, 2015)	The quality of financial statements and internal control provide a significant and positive effect on good governance
8	(Pradhana, 2021)	The autonomy of PTN BH financial management is one form of delegation of authority based on the PTN BH statute. One form is the separation of PTN BH assets from state assets which has many legal consequences.
9	(Widya Utama, 2017)	The establishment of PTN BH is the government's effort to increase the competitiveness of state universities in global competition. The autonomy of state universities with legal entities needs to consider three aspects related to human resources: organizational structure, position nomenclature, and career paths for ASN within PTN BH.
10	(Setyawan et al., 2017)	Indicates a positive relationship between perceptions of PTN BH status and readiness to change.
11	(Handayani et al., 2020)	The results of this study indicate that partially and simultaneously, there is a positive and significant influence between the government's internal control system, the use of information technology, and organizational commitment to the work accountability of government agencies.
12	(Safkaur et al., 2019)	The results of this study show empirical evidence that the application of accrual basis financial statements affects good governance resulting from the financial reporting of 44 district and city governments. of Papua and West Papua Provinces.
13	(Nur & Noviany, 2014)	1) There are significant differences between apparatus competence and internal control, financial reporting quality, and good governance in 7 local governments. 2) Apparatus competence

		and internal control significantly affect the quality of financial reporting services, partly and simultaneously. Furthermore, it was found that the quality of financial reporting has implications for good government governance.
14	(Kewo & Afiah, 2017)	The internal control system and internal audit partially and simultaneously positively affect the quality of financial statements.
15	(Afiah et al., 2020)	The results showed that employee competence and internal control systems simultaneously had a significant positive effect on the quality of accounting information, so combining these two aspects could be considered an improvement.

The results of the above research strengthen the results of previous studies and have usefulness for good governance (Good Government Governance). Based on the results of these studies, researchers examined how competence, professionalism, work motivation and good government governance at PTN X in the readiness of the Public Service Agency (BLU) towards a more in-depth Legal Entity State University (PTN BH). The researcher is an element in the transition process from BLU to PTN BH. Thus there is a closeness between the researcher and the data source, making it easier to explore the existing problems. From the results of previous research, it is a research conducted using quantitative research methods. Researchers strengthen the results of this research with qualitative methods with an exploratory approach. It is hoped that involving informants directly can strengthen the research conclusions. The following is an understanding of some of the variables in this study.

Competence Competence is defined as the underlying characteristics of an individual, which are causally related to effective and/or superior performance in a job or situation (Spencer, 1993). According to the Professional Certification Agency, it explains competence as "The ability to master and apply certain knowledge, skills / expertise, work attitudes in the workplace in accordance with performance requirements" (Yuliarta, 2013). Meanwhile, according to (Gomez Mejia & et.al, 2010) Competence is the integration of coordination and cross-functional abilities possessed. defining competence is a characteristic that is tied to successful performance and (Mathis & Jackson, 2008) adding aspects of competence can affect the improvement of individual and team performance. At a minimum, employees who have competence must be able to 1) Recognize the abilities, attitudes and attributes needed to meet current and future job needs as priorities and organizational direction and strategic placement goals 2) Focus on development efforts to eliminate gaps between required and available skills. Ability is an important aspect of employee competence to describe a person's characteristics in performing a physical activity, both physically and mentally.

Employee competency assessment needs to pay attention to their abilities and talents, so that employee career development can run continuously and the output of the process makes employees have certain skills. The placement of employee positions should be determined based on the level of education and knowledge learned, apart from looking at aspects of ability and talent. So that the main tasks and job functions assigned to these employees provide optimal benefits. In addition, training can be carried out for employees to improve employee skills and talents. Organizations can analyze employees according to the talents and abilities of employees so that their competency development can be more directed.

### **1. Competence**

Competence is defined as the underlying characteristics of an individual which are causally related to effective and superior performance in a job or situation (Spencer, 1993). The Professional Certification Agency explains competence as "The ability to master and apply certain knowledge, skills/expertise, work attitudes in the workplace by performance requirements" (Yuliarta, 2013). Meanwhile, according to (Gomez Mejia & et al., 2010), Competence is the integration of coordination and cross-functional abilities. Defining competence is a characteristic tied to successful performance, and (Mathis & Jackson, 2008) adding aspects of competence can affect individual and team performance improvement. At a minimum, competent employees must be able to 1) Recognize the abilities, attitudes, and attributes needed to meet current and future job needs as priorities and organizational direction and strategic placement goals, and 2) Focus on development efforts to eliminate gaps between required and available skills. Ability is an essential aspect of employee competence to describe a person's characteristics in performing a physical activity, both physically and mentally.

Employee competency assessment needs to pay attention to their abilities and talents so that employee career development can run continuously and the output of the process makes employees have specific skills. The placement of employee positions should be determined based on the level of education and knowledge learned, apart from looking at aspects of ability and talent so that the main tasks and job functions assigned to these employees provide optimal benefits. In addition, employee training can be carried out to improve employee skills and talents. Organizations can analyze employees according to their talents and abilities of employees so that their competency development can be more directed.

### **2. Professionalism**

Arens (2010) said that professionalism is a responsibility imposed on a person and goes beyond fulfilling the duties given to him and beyond fulfilling the laws and rules of society. (Standard Pemeriksaan Keuangan Negara, 2017) It is stated that professionalism is the ability, expertise, and commitment of the profession to carrying out duties accompanied by the principles of due care, thoroughness, and accuracy, and guided by the standards and provisions of laws and regulations. The professional attitude of the examiner is realized by always being skeptical (professional skepticism) during the examination process, prioritizing the principle of professional judgment.

### **3. Work Motivation**

The research conducted by Harahap (2017) concluded that 1) Motivation is encouragement in a person to carry out specific behaviors because it is desired, 2) Motivation is an urge that includes the soul and body to carry out a specific action, 3) Motivation is something that raises the spirit or drive of work 4) Motivation is something that motivates individuals to act to achieve the desired goals 5) Motivation is a process that has specific energy and goals.

### **4. Good government governance**

Good governance is a set of social and political interaction processes between government and society in various fields related to the community's interests and government intervention in these interests (Kooiman, 1993). The critical elements of governance are accountability, transparency, openness and the rule of law, management competence, and human rights. (Sedarmayanti, 2012). Here are three things that public sector accounting allows

in financial management (Mardiasmo, 2002): the creation of transparency, public accounting, and value for money (economy, efficiency, and effectiveness). The elements include a) transparency, which is the openness of the Government in opening up regional financial policies so that they can be known and monitored by the legislature and the public b) Accountability requires that decision-makers behave by the mandate received. So that the formulation of policies as well as the means and results of these policies must be accessible and communicated both vertically and horizontally; c) Value for money (VFM) is an indication of the success of regional autonomy and decentralization is an increase in services and better community welfare.

## **RESEARCH METHODS**

### **Research Methods**

Previous research conducted in the field of employee performance in the aspects of competence, professionalism and work motivation was carried out using quantitative methods, so researchers tried to use qualitative methods with an exploratory approach. The technique of reducing interview data is done by taking the core sentences or words that often appear in the information conveyed by informants. After data reduction, data presentation and verification are used to draw conclusions. Data reduction means summarizing, selecting key things, focusing on important things, then looking for themes and patterns. From this process, conclusions can be drawn from the words and things that often appear conveyed by informants and conclusions can be drawn from the research results.

### **Informant**

The informants of this research are employees at PTN X who work in the Revenue Unit serving various services, consisting of 9 informants including: from legalization services, library services, Pratama clinic services, dental and oral hospital services (RSGM), bank giro services, business management agency services, building rental services, academic potential tests, cooperation services, etc. Revenue services at PTN X are carried out using a revenue system. This revenue unit is one of the units that plays a major role in the transition of BLU to incorporated PTN. Because it is one of the units that can support the financial independence of PTN BH. It is hoped that this research can advance the Revenue Unit at PTN X to be more capable and ready to support the increase in revenue, the advancement of services at PTN X.

### **Object of Research**

The object of this research is a State University that is transforming from a Public Service Agency to a State University with Legal Status (PTN BH). The existence of a government recommendation for the Public Service Agency to convert to a legal PTN, requires the BLU to always improve itself to make improvements until all the requirements to become a Legal State University are achieved, so that researchers are moved to continue to fill in data from one of the elements of BLU readiness to become PTN BH.

## **RESEARCH RESULTS AND DISCUSSION**



The object of this research is a State University that is transforming from a Public Service Agency to a Legal Entity State University (PTN BH). The results of the interviews that have been carried out, then the researchers reduce the data by drawing conclusions and some words that are often expressed by informants, which can be seen in the table below:

**Table 2. Interview Result**

No	Question	Conclusion
1	1). Do you feel that you have heavier responsibilities by changing from BLU to PTN BH? 2) How do you deal with the demands of your new job?	Nine (9) people answered that they would try to adjust to new job changes.
2	How do you serve customers/guests with different characters and interests?	Four (4) people answered that they would be professional, Five (5) people responded that they would prioritize service.
3	1) Do you understand the regulations in your unit? 2) How do you deal with changes in regulations in your work unit in the transition situation from BLU to PTN BH?	Eight (8) people answered that they would follow the rules, and one (1) person responded that they would consult with the leadership.
4	What is your attitude if, in a meeting, the leader or coworkers make decisions that favor personal interests?	Four (4) people answered that it must be by deliberation and consensus, and five (5) responded that they reminded the leadership.
5	How do you deal with conflicts of interest between the leader's wishes and applicable regulations?	Six (6) people answered followed the rules, one (1) person put themselves, one (1) person left it alone, and one (1) person avoided.
6	How do you apply your skills and expertise to your daily work?	Eight (8) people answered that they work according to their skills, and one (1) responded that they study the criteria.
7	1) Does your current knowledge support your work? 2) Do you often face difficulties in completing your work?	Nine (9) people answered yes.
8	1) Is your current job under your education? 2) Do you need the latest knowledge to improve your skills?	Eight (8) people answered that it was appropriate and needed training, one (1) person responded that it was not right, and all answered that it required training.
9	How is your attitude in complying with the rules in your agency?	Nine (9) people said they would abide by the rules.
10	How do you comply with the rules in your institution?	Nine (9) people agreed that experience supports work.
11	How do you perceive work as a necessity?	Three (3) people agreed to work because of necessity, three(3) people because of responsibility, two (2) people for self-

		actualization, and one (1) person worked for worship.
12	Does the work you do well satisfy your boss? Why?	Eight (8) people agreed that good work satisfies the leader, while one (1) answered no.
13	Do you expect to be rewarded when you work in accordance with the achievements?	Seven (7) people agreed that they expect moderate rewards, two (2) people did not.
14	Do you expect a job promotion when you work according to your achievements?	Six (6) people expect promotion when working according to achievements, and three (3) people do not.
15	What is your attitude when facing difficulties at work?	Nine (9) people agreed to find solutions when faced with difficulties.
16	In your opinion, whether the institution where you work has met the requirements of financial independence and other eligibility drinking requirements as a PTN BH, please state your reasons.	Nine (9) people replied yes.
17	Has your Agency played a role in social responsibility and research development by contributing resources? Explain.	Nine (9) people replied yes.
18	Does your institution think it has good university governance? explain	Eight (8) people answered yes, and one (1) person respond don't know.
19	Is your agency a non-profit organization? Please explain.	Six (6) people answered non-profit, and three (3) people answered no.
20	Is your agency's governance in accordance with the Laws and Regulations? Explain	Eight (8) people answered yes, and one (1) person respond no.
21	Does your agency always comply in fulfilling financial reporting requirements properly? Explain.	Nine (9) people answered yes.

The results of the interview above show that most employees are ready to face the changes from the Public Service Agency to the Legal Entity PTN. No matter how difficult the challenges are, they will be able to overcome them with mutual readiness. Although not all employees understand the rules of the Legal Entity PTN, they already have the determination to keep up with the changes and adjust to the new job. The attitude of employees in service also greatly influences the success of the transformation of BLU to incorporated PTN, because it will prioritize the Business Management Agency as a form of increasing revenue. This revenue is related to the autonomy of the incorporated PTN financially because the assessment of the readiness of the incorporated PTN is also seen from the ability of financial autonomy. Employees are required to be ready for change in order to continue to develop and advance. In the results of the joint meeting decision requires following the values prevailing in society. Although sometimes there are still people who impose their will, deliberation for consensus is still carried out and some other people choose to remind the leadership. Most employees choose to follow

the applicable rules in conditions when there is a conflict between the leadership's personal interests and the applicable rules. This action shows that employees have high integrity. Most employees have been placed according to their respective expertise in their work. Employee knowledge is the basis for doing daily work so that they can work optimally. Knowledge is obtained from training, experience and the ability to face problems, so that they have high fighting power to continue to innovate in the agency.

Everyone's motivation to work may vary. Some people are motivated to work because of necessity, some others because of responsibility, self-actualization, and others for reasons of worship. There is nothing wrong with this because whatever the motivation is if it is for a good purpose and spurs productivity, it is very beneficial for the organization. From the results of the table above, some leaders are satisfied with the results of each employee's work. This shows that employees have high motivation at work. In addition, it is shown by the desire to find solutions when getting difficulties, expecting rewards and promotions when successfully exceeding performance achievements. This may occur in the assessment of employees when they become a Legal Entity State University. This kind of employee criteria is needed when transforming into a PTN BH.

In the aspect of good government governance, in general, it meets the requirements as evidenced by the majority of answers related to the elements of good government governance, namely financial independence and other minimum eligibility requirements, as a PTN BH, social responsibility and research development through the contribution of existing resources, good university governance, including non-profit organizations. The governance of the institution is in accordance with the Laws and Regulations and complies well with financial reporting requirements.

## **CONCLUSIONS**

The conclusions obtained based on the results of the analysis, namely that competence, work motivation, professionalism and good governance at PTN X are good. Regarding the readiness of BLU to transform with PTN BH, it has been fulfilled. Only special attention is needed to changes in the rights and obligations of employees of PTN BH. There needs to be a legal law for PTN BH employees so that there are no concerns about the changes, as stated by (Widya Utama, 2017). The majority of answers related to elements of good government governance, namely financial independence and minimum requirements, as well as other eligibility as PTN BH, social responsibility, organizational governance have met the requirements of PTN BH. The change of BLU to PTN Legal Entity is expected to advance government agencies in particular and the State in general. Autonomy is expected to be fair and prosperous for all parties involved. This research is expected to support the increase in the potential of human resources in readiness towards a more challenging and dynamic PTN BH for the realization of PTN good government governance and can improve the quality of PTN X.

This research is limited to quantitative methods conducted on 9 informants who are in charge of revenue in the existing services at PTN X. For further research, it is hoped that it can be researched with quantitative methods that can involve other fields with more respondents, so as to strengthen the research results and increase the potential of human resources in readiness for a more challenging and dynamic PTN BH.

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