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FINANCIAL MANAGEMENT PRACTICES BASED ON TRIDENT VALUES AT DARUL ULUM UNIVERSITY JOMBANG

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ABSTRACT

This study aims to examine more deeply the practice of financial management based on trident values at Universitas Darul Ulum Jombang. This research is a qualitative research with an emphasis on exploring information in depth on key informants. There are 3 key informants in this study. Data was obtained by in-depth documentation and interviews, then processed in three stages, namely data reduction, data presentation to conclusion drawing using the Miles and Hubermen model. The results of the study show that in the diversity there are also values that must be carried out by the academic community of Darul Ulum University which is based on the values of the trident, namely obedience to teachers, diligence, honesty, patience, and sincerity. with the model of financial management practices from the planning stage, the existence of applicable regulations, openness, the preparation of RAB and RABRT, setting short and long-term goals, the allocation of funds can be balanced by referring to the proirity of the campus, at the recording stage there are procedures in bookkeeping, consistent, accurate recording, real time, transparency, the use of applications is very supportive in compiling financial statements. At the reporting stage, being able to present monthly and annual reports in accordance with the PSAK ETAP standards will be easier and more timely, accurate, and the data produced is guaranteed to be safe, relevant data to be reported, patient and very thorough in making the report. At the control stage with honest and fair control of all financial activities in accordance with the plan and objectives of continuing to carry out existing procedures, with academic guidelines, Statutes, Strategic Plans, Renop, SOPs, and applicable policies, Objectives, openness between employees and leaders and policies to implement good financial management that have been communicated by stakeholders. In practice, financial management is still based on Internal Quality Audit or LPJM, and still maintains good and effective communication.

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INTRODUCTIONS

The analysis carried out by researchers at Darul Ulum University is an institution in which there is interaction between humans in carrying out various activities. There is a structure or composition of leaders and staff, so it can be called an institution engaged in the field of education (Toha, 1989:3). Higher education institutions or universities should be able to manifest into a good environment, conducive to learning, research and innovation activities that utilize diversity. Which is balanced with good financial management. In this diversity, there are also values that must be carried out by the academic community of Darul Ulum University which are based on the values of the trident, namely obedience to teachers, diligence, honesty, patience, and sincerity.

Financial management is an important part of understanding how to manage and control one's financial resources. Good financial management is key to the long-term stability and growth of a private institution.

Basically, financial management includes all activities related to planning, controlling, and supervising financial flows. The goal is to ensure that the funds owned are used effectively and efficiently, as well as maximize profits for stakeholders.

According to Purba et al., (2021:114) financial management or financial management is the planning, organizing, directing, and controlling of financial activities such as the procurement and utilization of business funds. Meanwhile, according to Anwar (2019:5), financial management is a discipline that studies the management of company finances both in terms of finding sources of funds, allocating funds, and sharing company profits.

Literally financial management (financial management) comes from the word management which means managing and finance which means things related to money such as financing, investment and capital. So that if concluded, financial management can be interpreted as all activities related to how to manage finances that begin to obtain funding sources, use funds as best as possible to allocate funds to investment sources to achieve company goals (Armereo et al.:2020:1). Financial management according to experts in Irfani (2020:11) financial management can be defined as a company's financial management activities that go hand in hand with efforts to find and use funds efficiently and effectively to realize the company's goals

According to Husnan (2000), financial management or financial management is the regulation of financial activities in an organization. Financial management concerns business planning activities, cash management, and control of financial activities (Pusporini, 2020).

According to Kuswadi (2005), financial analysis is the foundation of finance, it can provide an overview of the company's financial health both now and in the past, so that it can be used for decision-making for company managers related to it in order to improve performance in the future. There are four basic management frameworks:

1. Planning, Planning is the activity of setting organizational goals and choosing the best way to achieve those goals. According to Kuswadi (2005), one of the planning activities in finance, one of them is to formulate annual and long-term financial goals, as well as financial budgets.
2. Record-keeping, Recording is an activity of recording financial transactions that have occurred, the author is chronological and systematic. Recording itself is used as a marker that a transaction has occurred in a specified period in the organization. The preparation of records begins with the collection of documents that support the occurrence of transactions. For example, notes, receipts, invoices, etc.
3. Reporting, Reporting is the next step after finishing posting to the general ledger, and the auxiliary ledger. Posts in the ledger and sub-ledger will be closed at the end of the month, after which they will be moved to the financial statement overview as the basis for the depreciation of the financial statements. The types of financial statements are Cash Flow Statement, Capital Change Report, Balance Sheet Report, Profit and Loss Report, and Financial Position Report.
4. Control, Control is the process of measuring and evaluating the actual performance of each part of the organization, if necessary, improvements will be made. Control is carried out to ensure that the company or organization achieves the goals that have been set. (Diyana, 2017).

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RESEARCH METHOD

In this study, the researcher used qualitative research with a case study approach. According to Rukajat (2018:4), qualitative research is a type of research whose findings are not obtained through quantification procedures, statistical calculations, or other forms of methods that use numerical measurements. Qualitative research is in principle to understand the object being studied in depth. In the case study approach, it aims to explain a phenomenon in depth by collecting data as deeply as possible, which shows the importance of the depth and detail of the data being studied. The use of this paradigm aims to interpret or interpret financial management at Darul Ulum University Jombang.

In an interesting case study, the freedom of the researcher in researching the object of his research as well as the freedom to determine the domain to be developed. Meanwhile, the nature of the research is a procedure that produces descriptive data in the form of written or spoken words from people and observable behaviors. Thus, it can be said that qualitative research can be interpreted as field research that seeks to express the symptoms of a certain object in words as well as to develop or describe certain phenomena as they are found in the field.

RESULTS AND DISCUSSION

RESULT

Based on the results of the research conducted by the researcher in the field, the researcher found several findings regarding the data that the researcher needs. In the research conducted by the researchers are:

Table 1
Interview Guide Grid to Informant

Yes	Name	Remarks
1	History of the establishment of the institution/campus	Ada, website undar.ac.id
2	Geographical location of the institution/campus	Ada, website undar.ac.id
3	Vision, mission, and goals of the institution/campus	Ada, website undar.ac.id
4	Organizational Structure of Institution/Campus	Ada, website undar.ac.id
5	Duties and responsibilities of each position	Ada, website undar.ac.id
6	Questions to key informants	Interviews, Conservation, Documentation

Source: Campus Internal

At Darul Ulum University Jombang for the structure of academic positions in a higher education institution is one of the important elements that determine the effectiveness and operational efficiency of the institution. At Universitas Darul Ulum Jombang, the structure of academic positions is designed to support the main goals, which are to provide quality education, develop innovative research, and contribute to community service. This structure also plays a role in creating a conducive academic environment for lecturers and students in pursuing academic achievements.

The structure of academic positions at Universitas Darul Ulum Jombang has several main functions. First, this structure ensures a clear hierarchy in academic decision-making. This hierarchy is important for coordinating various academic activities, from curriculum planning to research implementation. Second, this structure serves to regulate the distribution of duties and responsibilities among lecturers, ensuring that each individual has a role that matches their expertise and experience. In addition to these functions, the structure of academic positions also aims to encourage the career development of lecturers. Each level of position, from expert assistants to professors, has certain criteria and requirements that must be met by lecturers. The promotion process is not only based on academic qualifications, but also on the contribution of lecturers in the fields of research, teaching, and community service.

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Thus, this structure provides motivation for lecturers to continue to improve their competence and contribution. The structure of academic positions at Universitas Darul Ulum Jombang plays a vital role in supporting the success of the institution. With a clear and functional structure, universities can optimize their human resources, create a productive academic environment, and achieve their long-term goals in education, research, and community service.

Based on the results of research conducted by researchers in the field, each academic community that plays a role in the organizational structure has the duties and responsibilities of each position, which in essence can run well and in accordance with the work program of Darul Ulam Jombang University which is based on the guidelines of the Statute, Strategic Plan, Renop (Operational Plan) and SOP (Standard Operating Procedure) of Darul Ulam Jombang University. The statute contains a basis that is used as a reference for the development of general regulations, academic regulations, and operational procedures that apply in universities.

Discussion

In qualitative research, findings or data can be declared valid if there is no difference between what the researcher reported and what actually happened to the object being researched by Sugiyono (2015). Data triangulation is a data collection technique that combines various existing data and sources (Sugiyono, 2015:83). According to Wijaya (2018:120-121), data triangulation is a technique of checking data from various sources in various ways and at various times.

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Data collection that combines various data and existing sources. According to Wijaya (2018:120-121), data triangulation is a technique of checking data from various sources in various ways and at various times. So there is source triangulation, triangulation of data collection techniques and time triangulation.

1. Triangulation Source
   Triangulation of sources to test the credibility of a data is carried out by checking the data that has been obtained from various data sources such as interview results, archives, and other documents.
2. Triangulation Technique
   Triangulation techniques to test the credibility of a data are carried out by checking the data that has been obtained from the same source using different techniques. For example, the data obtained from the results of observation, then checked with interviews.
3. Time Triangulation
   Time can affect the credibility of a data. Data obtained by interview technique in the morning when the source is still fresh will usually produce more valid data. For this reason, testing the credibility of a data must be tightened up with observations, interviews and documentation at different times or situations until credible data is obtained.

In qualitative research, informants play a central role in the process of data collection and analysis. They are not only as objects of study, but also as active partners who provide in-depth and rich insights into the phenomenon being studied. Informants are individuals who are specifically selected because of their knowledge, experience, or involvement that is relevant to the research topic. According to Creswell (2014), the selection of the right informant in qualitative research is very important because it is this informant who will provide the main data that allows the researcher to understand the context and meaning of the phenomenon being studied.

Qualitative research focuses on an in-depth exploration of individual behaviors, experiences, and perceptions in specific contexts (Denzin & Lincoln, 2018). Therefore, informants are selected based on criteria that ensure they have direct involvement or a deep understanding of the issue being researched. The selection of informants often uses the purposive sampling technique, where the researcher selects the informants who are considered to be the most capable of providing the information necessary to answer the research questions (Patton, 2015).

The role of informants in qualitative research is more than just a data provider. They also play a role in helping researchers understand social and cultural nuances that may not be visible from the outside. As explained by Merriam

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and Tisdell (2016), informants can offer a unique perspective that allows researchers to see issues from a perspective that may not have been considered before. The relationship built between researchers and informants is often interactive and reflective, where the informant provides input that is then used by the researcher to develop a deeper and more comprehensive understanding of the topic being studied. Because the role of informants is so important in providing the information needed by researchers, researchers take informants who have positions in accordance with the Finance department at Darul Ulum University Jombang. With an in-depth discussion with the informants, the researcher can describe the model of financial management practice based on trident values at Darul Jombang University.

CONCLUSION

The conclusion of this study is that the value of MPN E. coli in 71% of well water in the coastal village of Sumpang Binangae > 2400 CFU/100 ml. As many as 71% of the well water samples in the coastal village of Sumpang Binangae were contaminated with Esherechia coli bacteria. As much as 71% of the well water in the coastal village of Sumpang Binangae does not meet any of the conditions stated in the Regulation of the Minister of Health of the Republic of Indonesia No. 32 of 2017. Based on the research conducted, it can be concluded that in the water of the dug well in the coastal village of Sumpang Binangae, there is a growth of Escherichia coli bacteria with a percentage of 50%.

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