READINESS OF ASSET MANAGEMENT OF UNY IN THE FRAMEWORK OF OPTIMIZING INCOME GENERATING TO SUPPORT PTNBH UNY

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ABSTRACT

This research aims to see the readiness of UNY to manage assets to maximize income to support PTN-BH UNY. It is essential to conduct this research to gain confidence in the preparedness of UNY in financial management, especially concerning asset management, in terms of account ownership, treasury, revenue, expenditure, and taxation.

This research design is qualitative descriptive research with a case study approach. The research time is from February to September 2022 at Yogyakarta State University, conducting observations, in-depth interviews, and documentation. The research object used in this study is the readiness of asset account management at UNY. The issues in this study were the person who worked to manage the budget, especially assets, under the coordination of the BPPU, the UBMN, the BUPK Finance Department, and the SPI. The technique of testing the validity of the data used is the Credibility Test, including 1)—triangulation (source, data collection technique, and time), 2)—using reference materials and 3). holding a member check is a process of checking the data obtained by the researcher to the informant or data provider. The data analysis technique used in this study uses the Miles and Huberman model, which includes three activities: data reduction, data presentation, and drawing conclusions. The results showed that from the stage of asset management readiness in the context of optimizing income generating to support PTN-BH UNY, only the first stage (socialization) had done. The second stage related to governance has prepared all the tools that regulate (Rector's Regulation) UNY PTN- BH. Still, the President has not ratified the rules, so governance changes have not yet been fully implemented. The last stage related to asset transfer has not yet been carried out. The identification of new assets is carried out internally. Asset identification with KPKPN has not yet been implemented. This is because the rule has not yet been ratified apart from the incomplete internal identification. This condition makes UNY unable to move to do harmonization. The focus on asset identification for optimizing income is important because some assets under BPPU status are still developing. There needs to be a clear plan for roles, functions and responsibilities between the UNY Business Incubator and BPPU to optimize assets.

Kata Kunci: *management, assets, PTN-BH*