

**THE ANALYZE BUDGET POLICIES IN THE CONTEXT OF THE EFFICIENCY
AND EFFECTIVENESS OF ACADEMIC FINANCE AT INTERNATIONAL BALI
TOURISM INSTITUTE**

by

Ni Made Widiastuti

Undiknas Graduate School
Jl. Waturenggong No.164 Denpasar, Bali

widiastutibdk@gmail.com

ABSTRACT

Budget is an important role in the company management, because budget as a planning instrument which gave clear direction to achieve the goals and objectives of the company beside as an instrument to improve communication and coordinated the job to do cooperation between department also as a tool control to compare the realization with planning and made improvements if necessary needed.

The main objectives of this study were to identify and analyze budget policies in the context of the efficiency and effectiveness of academic finance at International Bali Tourism Institute. The obtain data of the study were collected through observation method those were overt and covert observation, documentation and interviews with the Head of Public Administration, Head of Human Resources and Administration, the Head of Student and Alumni, Head of Academic Administration and other participants that were play important role in the implementation of academic activities in the application framework of Tri Dharma University at International Bali Tourism Institute.

The results of the study showed that based on the discussions that have been described, can be conclude several conclusions as follows: budgetary policy at The International Bali Tourism Institute used the bottom-up approach. It can be seen from The Puket (Vice Chairman) and Division Manager at SPB ATC, MTC SPB, SPB SPA, Head of LPM, Head of Litabmas, as manager who were responsible for accountability centers, they were applied what they want to achieve and the kind of resources they necessary need to achieve the goals, the employees were involved in budgeting arrangement to achieve the goal in the future. The income for the operational cost especially academic budgeting came mostly from students payment, the range from 99.11% to 99.71%. The Financial of Academic activities such as providing education, research and community service during the period of the year 2008/2009 to 2012/2013 the obtained efficiency were Rp. 8.127.365 for each student every year. In the learning process the obtained effective but to generate students output who were graduated in 2008/2009 to 2012/2013 reflects the less effectiveness of learning because there were differences between the students were received in that period with the students who graduated were 13,52% or 475 students. The teachers or lecturers have double job as an officer and also managing the structural foundations that condition resulted high workload capacity so the function of the lecturers as researchers and produce less effective scientific research, it can be seen from the budget funds of period 2012/2013 the total amount Rp.129.900.00 absorbed only Rp. 33.839 million (until June 2013). Devotion society during the years 2010 until 2013 was very effective, because the realization of activities and the funds budgeted support were managed with maximum.

Keywords: budget policy, efficiency, effectiveness, academic financial

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