

EVALUATING THE MATURITY OF PUBLIC SERVICE AGENCY FINANCIAL MANAGEMENT FROM THE PERSPECTIVES OF ACCOUNTABILITY, GOVERNANCE, AND FINANCIAL PERFORMANCE: A CASE STUDY OF UNIVERSITAS TIDAR

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Abstract

The maturity assessment of Public Service Agencies (BLU) is an important instrument to ensure that flexibility in public financial management is balanced with accountability, governance, and service quality improvement. This article evaluates the early implementation of BLU maturity at Universitas Tidar from the perspectives of accountability, governance, and financial performance. The study employs a qualitative approach with a document-based case study design. The data sources include the Universitas Tidar Governance Pattern Document 2023-2027, Rector Regulation No. 10 of 2024, the 2025 institutional performance report, and official institutional reports on audit opinions, budget implementation performance, and BLU benchmarking. The analysis shows that Universitas Tidar has established a relatively strong foundation in the financial and governance-leadership dimensions, as indicated by unqualified audit opinions, a budget performance score of 91.08, an IKPA score of 95.45, internal BLU accounting guidelines, and integrity zone strengthening. Nevertheless, important challenges remain in cross-unit reporting integration, evidence standardization for maturity assessment, internal commitment to SAKIP implementation, budget realization alignment, and service quality measurement. The analytical mapping suggests that Universitas Tidar is positioned between the defined and predictable maturity stages. The study implies that BLU maturity in higher education is not merely a matter of compliance; it also depends on the institution's capability to integrate accounting systems, performance culture, service innovation, and institutional learning in a continuous manner

Keywords: *accountability; BLU; financial performance; public higher education; maturity rating.*

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1. Introduction

Public sector organizations are increasingly required to demonstrate that public resources are managed not only legally but also effectively, transparently, and responsively. In the higher education sector, this demand is especially important because public universities operate at the intersection of education, public finance, knowledge production, regional development, and social accountability. Universities are expected to provide accessible and high-quality services while simultaneously maintaining prudent financial management, measurable performance, and institutional integrity. This dual mandate creates a complex governance environment in which academic autonomy must be aligned with public accountability (Mandisa & Martani, 2023; Nurliah et al., 2020; Safitri, 2022).

In Indonesia, the transformation of public universities into Public Service Agencies (Badan Layanan Umum/BLU) represents a major policy response to this governance challenge. The BLU model provides greater flexibility in financial management, revenue utilization, procurement, asset management, and service development. This flexibility is expected to enable universities to respond more quickly to changing public needs, improve service quality, and strengthen institutional competitiveness. However, BLU status also increases accountability demands because financial flexibility must not weaken public control, transparency, or compliance with state finance principles (Bovens, 2007; HOOD, 1991; Osborne, 2010).

The central issue, therefore, is not whether a public university has received BLU status, but whether the institution has developed the maturity to manage that status responsibly (Harun et al., 2012, 2015; Hay & Cordery, 2018). A university may have formal regulations, financial reports, and annual performance documents, but genuine maturity requires more than administrative completeness. It requires standardized processes, cross-unit coordination, reliable data systems, internal control, user-oriented services, risk awareness, innovation capability, and a culture of continuous improvement. This is why BLU maturity assessment becomes an important instrument for evaluating whether institutional flexibility is supported by sufficient organizational capability (Bracci et al., 2023; Lundy et al., 2021; McLeod & Harun, 2014; Zaman Mir & Shiraz Rahaman, 2007).

BLU maturity assessment is also relevant to public sector accounting. In a conventional compliance perspective, accounting is often treated as a reporting instrument. In a maturity perspective, however, accounting becomes a governance infrastructure that connects planning, budgeting, execution, monitoring, auditing, performance evaluation, and managerial decision-making. Financial statements, budget realization reports, internal audit notes, SAKIP outcomes, and IKPA/NKA indicators are not separate administrative outputs; they form an evidence system that can reveal the actual capacity of an institution to govern public resources (Huisman & Stensaker, 2022; Röglinger et al., 2012a; Tocto-Cano et al., 2020; Tran & Nguyen, 2020).

Universitas Tidar (Untidar) provides a valuable case for examining this issue. Untidar obtained the status of a government institution applying BLU financial management patterns on 25 April 2024. As a relatively new PTN BLU, Untidar is still in the early phase of institutional consolidation. This phase is analytically important because it captures how an organization moves from preparation to implementation, from regulatory readiness to operational practice, and from compliance-oriented documentation to performance-oriented governance. Early-stage BLU implementation is often where institutional foundations are built and where future maturity trajectories are determined.

Several early achievements indicate that Untidar has built a promising foundation. The institution has prepared the Governance Pattern Document 2023-2027, issued Rector Regulation No. 10 of 2024 on BLU reporting, accountability, and accounting, received unqualified audit opinions, achieved a high budget performance score, obtained an IKPA score categorized as excellent, and strengthened Integrity Zone implementation at the faculty level. These achievements suggest that the institution has developed important components of accountability and governance. Nevertheless, official performance documents also identify several challenges, including manual IKU reporting, unequal unit commitment to SAKIP, variation in budget realization, and differences in readiness across faculties in preparing Integrity Zone evidence.

This combination of achievements and challenges makes Untidar an appropriate case for scholarly analysis. The case allows the study to avoid two extremes: viewing BLU status merely as a formal administrative achievement or judging early implementation only by unresolved weaknesses. Instead, this article positions BLU maturity as a developmental process. The analytical task is to identify which aspects have become relatively strong, which aspects are still

emerging, and what kind of managerial intervention is needed to move the institution toward a more predictable and optimizing stage (Broadbent & Guthrie, 2008; Grossi & Argento, 2022; Verbeeten, 2008a).

The academic gap addressed by this article lies in the limited number of studies that evaluate BLU maturity in public universities through an integrated perspective of accountability, governance, and financial performance. Many discussions of BLU tend to focus on regulatory compliance, financial reporting, or budget absorption separately. This article offers a more integrated framework by linking those dimensions to the six maturity aspects: finance, service, internal capability, governance and leadership, innovation, and environment. Such an approach is relevant for journals in accounting, taxation, governance, public sector management, and financial performance because it treats BLU maturity as both an accounting issue and an organizational governance issue (Mandisa & Martani, 2023; Nurliah et al., 2020; Safitri, 2022).

Accordingly, this article seeks to answer three research questions. First, what documentary evidence reflects the early implementation of BLU maturity at Universitas Tidar? Second, how can Untidar's early BLU maturity be interpreted across the six maturity aspects? Third, what strategic recommendations can strengthen accountability, governance, and financial performance in the next stage of BLU consolidation? By addressing these questions, the article aims to contribute theoretically to public sector accounting and practically to the governance of public higher education institutions..

2. Research Method

Research Design

This study employs a qualitative approach with a single-case study design. A qualitative design is appropriate because BLU maturity is not only a numerical phenomenon but also an institutional process involving rules, practices, evidence, coordination, and organizational learning. The case study design enables a detailed examination of how Universitas Tidar, as a newly designated PTN BLU, builds and consolidates accountability, governance, and financial performance mechanisms during the early implementation phase (Creswell & Poth, 2018; Eisenhardt, 1989; Fetter et al., 2013; Flyvbjerg, 2006; Tashakkori & Creswell, 2007).

The case of Untidar was selected purposively for three reasons. First, Untidar is a relatively new PTN BLU, which allows the study to observe the

transition from BLU preparation to early implementation. Second, Untidar provides accessible official documents and public institutional reports that enable document-based analysis. Third, the institution has already recorded several measurable achievements, such as audit opinions, SAKIP category, NKA, IKPA, and Integrity Zone progress, while still facing implementation challenges that are relevant for maturity analysis (Qian & Rong, 2023; Yin, 2006).

Table 1. Research design and methodological rationale

Component	Operationalization in this study	Rationale
Approach	Qualitative research	Allows interpretation of governance processes, institutional evidence, and organizational learning beyond numerical indicators.
Design	Single-case study of Universitas Tidar	Suitable for examining a bounded institutional case during an early BLU implementation phase.
Object of analysis	BLU maturity implementation from accountability, governance, and financial performance perspectives	Aligns the study with public sector accounting and governance concerns.
Data type	Official institutional documents, regulations, performance reports, and official news	Provides traceable documentary evidence and reduces dependence on anecdotal claims.
Analytical logic	Document coding, triangulation, maturity mapping, and gap analysis	Enables systematic interpretation of strengths, weaknesses, and recommendations.
Output	Maturity readiness mapping and managerial recommendations	Produces practical implications for BLU consolidation and institutional improvement.

Data Sources and Document Selection

The study uses documentary data because the objective is to evaluate formal evidence of BLU implementation. Documents were selected based on four criteria: official institutional origin, direct relevance to BLU governance or performance, availability of information related to accountability and financial management, and usefulness for mapping evidence across the six BLU maturity aspects. The main documents include the Governance Pattern Document 2023-2027, Rector Regulation No. 10 of 2024, the 2025 Untidar Performance Report, official institutional news on BLU status and benchmarking, official reports on unqualified audit opinions, and official news on IKPA achievement.

A comparative document from the Universitas Jember BLU maturity sharing session was also used, not to compare institutional scores, but to identify process lessons related to evidence collection, verification, system entry, and continuous improvement. This comparative use is methodological rather than evaluative; it helps formulate recommendations for Untidar's maturity assessment cycle.

Table 2. Data source matrix and analytical function

Document/source	Key information extracted	Analytical function	Related maturity aspect
Governance Pattern Document 2023-2027	Governance structure, BLU preparation, SPM, RBA, SPI, Dewan Pengawas, and institutional design	To identify institutional readiness and governance architecture	Governance and leadership; service; internal capability
Rector Regulation No. 10 of 2024	Guidelines for reporting, accountability, and BLU accounting	To assess the formal basis of financial accountability and reporting procedures	Finance; governance and leadership
2025 Untidar Performance Report	SAKIP, NKA, budget realization, IKU/IKK realization, Integrity Zone, challenges, and follow-up strategies	To analyze measurable performance and implementation gaps	Finance; internal capability; governance; service
Official news on BLU status and benchmarking	BLU designation date, institutional recognition, and BLU learning process	To reconstruct the transition timeline and external recognition	Governance and leadership
Official news on WTP opinions and IKPA achievement	Audit outcomes, IKPA score, transparency claims, and follow-up issues	To validate financial accountability and performance indicators	Finance; accountability
Universitas Jember BLU maturity sharing session	Evidence collection, verification, BIOS entry, and continuous improvement practices	To support process benchmarking and recommendation development	All maturity aspects

Unit of Analysis and Analytical Focus

The unit of analysis is the institutional implementation of BLU maturity at Universitas Tidar. The analysis does not focus on individual behavior or financial transaction details, but on institutional mechanisms and documented evidence. The analytical focus is organized into three main domains: accountability,

governance, and financial performance. These domains are subsequently linked to six BLU maturity aspects.

Accountability is operationalized through the existence and quality of reporting guidelines, audit opinions, SAKIP outcomes, performance reporting, and follow-up mechanisms. Governance is operationalized through governance structure, internal control, Integrity Zone implementation, unit coordination, and the role of leadership in embedding evidence-based management. Financial performance is operationalized through NKA, IKPA, budget realization, budget efficiency, and alignment between planning and implementation.

Table 3. Analytical focus

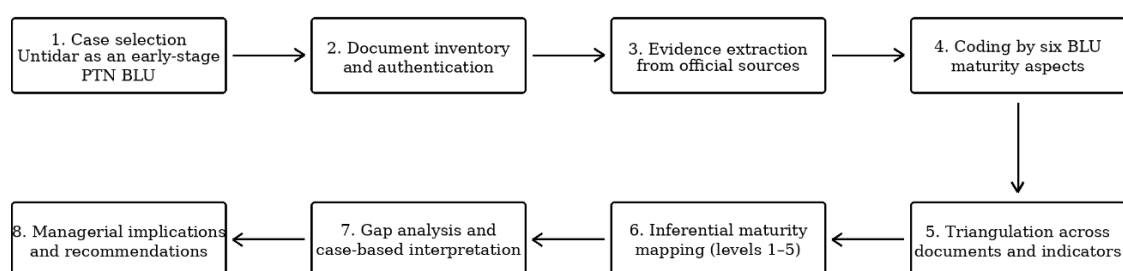
Analytical domain	Indicators/codes	Evidence sought	Analytical question	Expected output
Accountability	Reporting; audit; SAKIP; follow-up; transparency	Regulations, performance reports, audit opinions, improvement plans	Does the institution have mechanisms to explain and justify financial and performance outcomes?	Accountability strength and gaps
Governance	Structure; SPI; ZI; leadership; risk; coordination	Governance document, organizational roles, ZI progress, internal oversight evidence	Does the institution have a governance architecture that supports BLU flexibility?	Governance maturity interpretation
Financial performance	NKA; IKPA; budget realization; RPD alignment; efficiency	Budget score, realization data, unit-level performance, budget challenges	Does financial management show effectiveness, discipline, and predictability?	Financial performance mapping
Service orientation	SPM; user satisfaction; complaint handling; service fulfillment	SPM references, innovation in services, service-related indicators	Is BLU flexibility translated into improved public services?	Service readiness assessment

Analytical domain	Indicators/codes	Evidence sought	Analytical question	Expected output
Innovation and environment	Digital innovation; knowledge management; resource efficiency; sustainability	JDIH innovation, digital services, green/resource initiatives	Does the institution use innovation and sustainability as maturity drivers?	Innovation and environmental maturity gaps

Data analysis was conducted in eight sequential steps. First, the case was defined by delimiting the study to the early BLU implementation period of Universitas Tidar. Second, official documents were inventoried and authenticated based on source credibility. Third, relevant statements, numerical indicators, and institutional evidence were extracted from each document. Fourth, the extracted evidence was coded using the six BLU maturity aspects. Fifth, evidence was triangulated across documents to avoid relying on a single source. Sixth, an inferential maturity mapping was developed using a 1-5 maturity logic: initial, managed, defined, predictable, and optimizing. Seventh, gaps were identified by comparing achievements with documented challenges. Eighth, managerial recommendations were formulated based on the gap analysis and process benchmarking.

The maturity mapping is explicitly inferential. It does not establish an official maturity score because official scoring requires full access to detailed institutional evidence, assessor validation, and authorized assessment procedures. Instead, the mapping provides an academic interpretation of readiness based on publicly available and institutionally documented evidence.

Figure 1. Methodological workflow prepared for the BLU maturity



Trustworthiness safeguards: source triangulation, audit trail, clear distinction between official indicators and authorial interpretation, and negative-case reading.

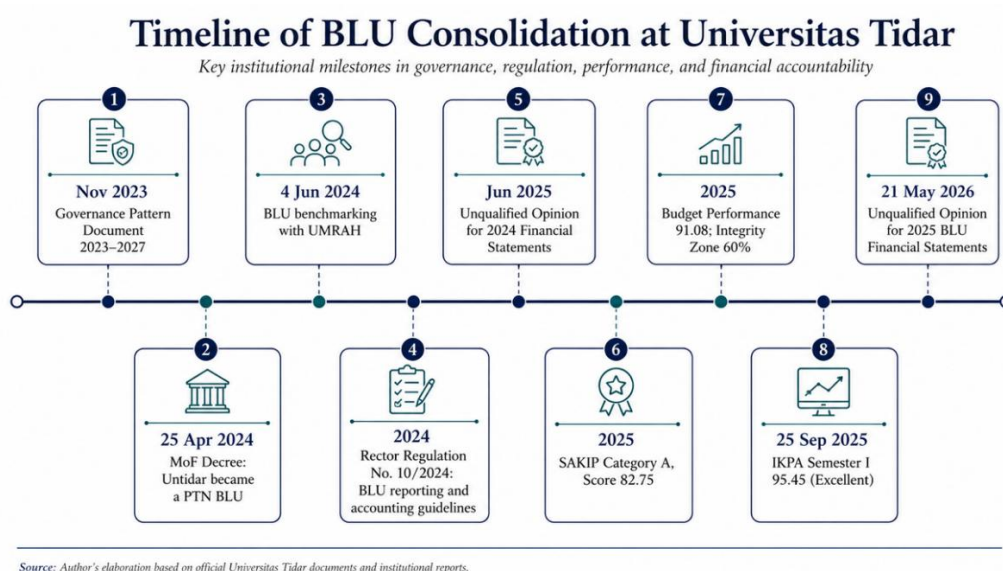
3. Result and Discussion

Official documents show that Untidar prepared the Governance Pattern Document 2023-2027 as part of its proposal to become a BLU (Chen et al., 2025; Harun et al., 2012, 2015; Lundy et al., 2021). This document emphasizes that BLU financial management should not be understood merely as a new administrative form, but as a renewal agenda for improving educational services, financial services, and institutional quality. The existence of this document is important because it indicates that the pre-BLU phase was used to prepare governance architecture and policy instruments.

The next important milestone was the designation of Untidar as a government institution applying BLU financial management patterns on 25 April 2024. Shortly after this designation, Untidar also became a benchmarking reference for Universitas Maritim Raja Ali Haji (UMRAH), which was preparing for BLU status. This fact suggests that although Untidar was still new in formal BLU status, it had developed transformation practices and preparation strategies considered useful by other institutions (McLeod & Harun, 2014; Röglinger et al., 2012a; Tocto-Cano et al., 2020).

To support the implementation phase, Untidar issued Rector Regulation No. 10 of 2024 concerning the Guidelines for Reporting, Accountability, and Accounting of the BLU of Universitas Tidar. This regulation provides a formal basis for strengthening internal financial accountability, particularly in relation to BLU financial statements, budget accountability, and accounting system integration within the institution.

Figure 3. Timeline of BLU consolidation at Universitas Tidar



Source: processed from the Untidar Governance Pattern Document 2023-2027, official Untidar news 2024-2026, and the 2025 Untidar Performance Report.

Governance and Accountability Architecture of Untidar BLU

Institutionally, Untidar's governance architecture has incorporated key BLU elements, such as the Internal Audit Unit (SPI), the Business Management Unit, and supervisory mechanisms. The Governance Pattern Document also emphasizes the importance of minimum service standards (SPM) and the Business and Budget Plan (RBA) as instruments that connect service targets, performance outcomes, and resource allocation. Thus, from a design perspective, Untidar did not begin its BLU transition from zero (Broadbent & Guthrie, 2008; Irawan et al., 2024; Nurliah et al., 2020; Tran & Nguyen, 2020; Verbeeten, 2008a).

In terms of accountability, Rector Regulation No. 10 of 2024 demonstrates that the institution recognizes the need to clarify the flow of financial reporting and accountability. Theoretically, the existence of such a guideline strengthens procedural certainty and reduces variation in reporting practices across units. However, as commonly occurs in organizations undergoing transition, the existence of regulations does not automatically ensure homogeneous implementation quality. Therefore, maturity depends on the institution's ability to connect rules with operational routines, documentation, and work culture.

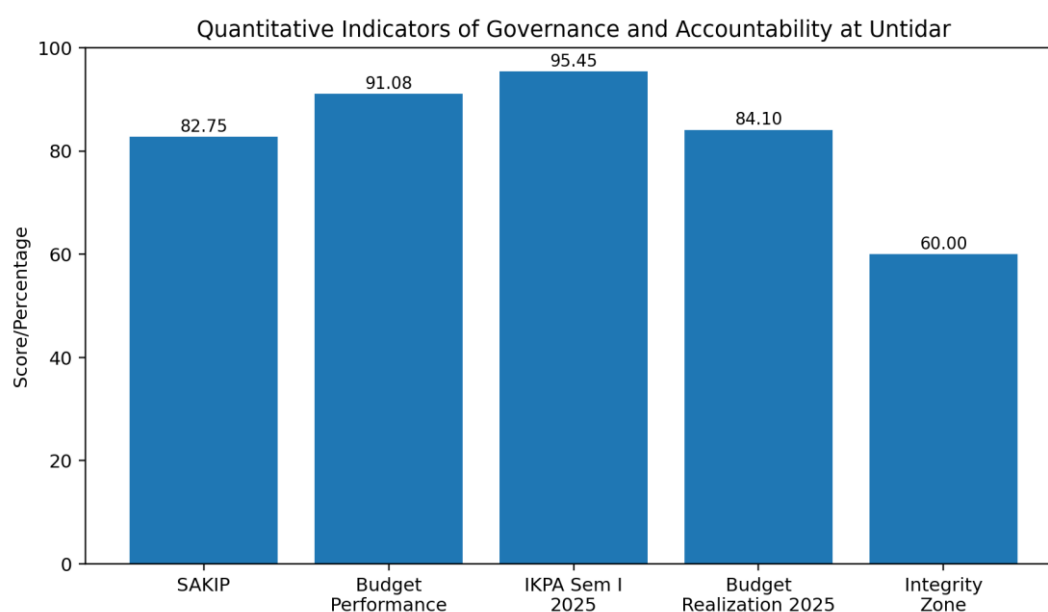
Governance consolidation is also reflected in the strengthening of the Integrity Zone at the faculty level. In 2025, three out of five faculties submitted Integrity Zone assessments, resulting in an institutional achievement of 60%. Although this figure exceeded the minimum requirement of 50%, Untidar's performance report still noted differences in faculty readiness and the uneven internalization of integrity-based work culture. This finding indicates that Untidar's governance has developed but still requires broader internalization across units.

Quantitative Indicators of Governance and Financial Performance

From the perspective of quantitative performance, Untidar demonstrates several strong early indicators. The 2025 Performance Report shows that the performance accountability score (SAKIP) was categorized as A with a score of 82.75. The Budget Performance Score (NKA) reached 91.08, exceeding the target of 87.98. In addition, during Semester I of 2025, Untidar obtained an IKPA score of 95.45, categorized as Excellent. From the perspective of external audit, Untidar received an unqualified opinion on the 2024 financial statements and maintained the same opinion for the 2025 BLU financial statements.

These achievements indicate that, from the perspectives of finance and outcome accountability, Untidar has shown promising stability for an institution that has only recently obtained BLU status. Nevertheless, academic interpretation of quantitative indicators must be conducted carefully. Strong governance outputs do not always mean that internal processes are fully mature. This can be seen from institutional notes indicating that IKU reporting remains partly manual and that unit commitment to SAKIP is not yet evenly distributed. In other words, performance outcomes are positive, but internal process maturity still requires strengthening.

Figure 4. Quantitative indicators of governance and accountability at Untidar



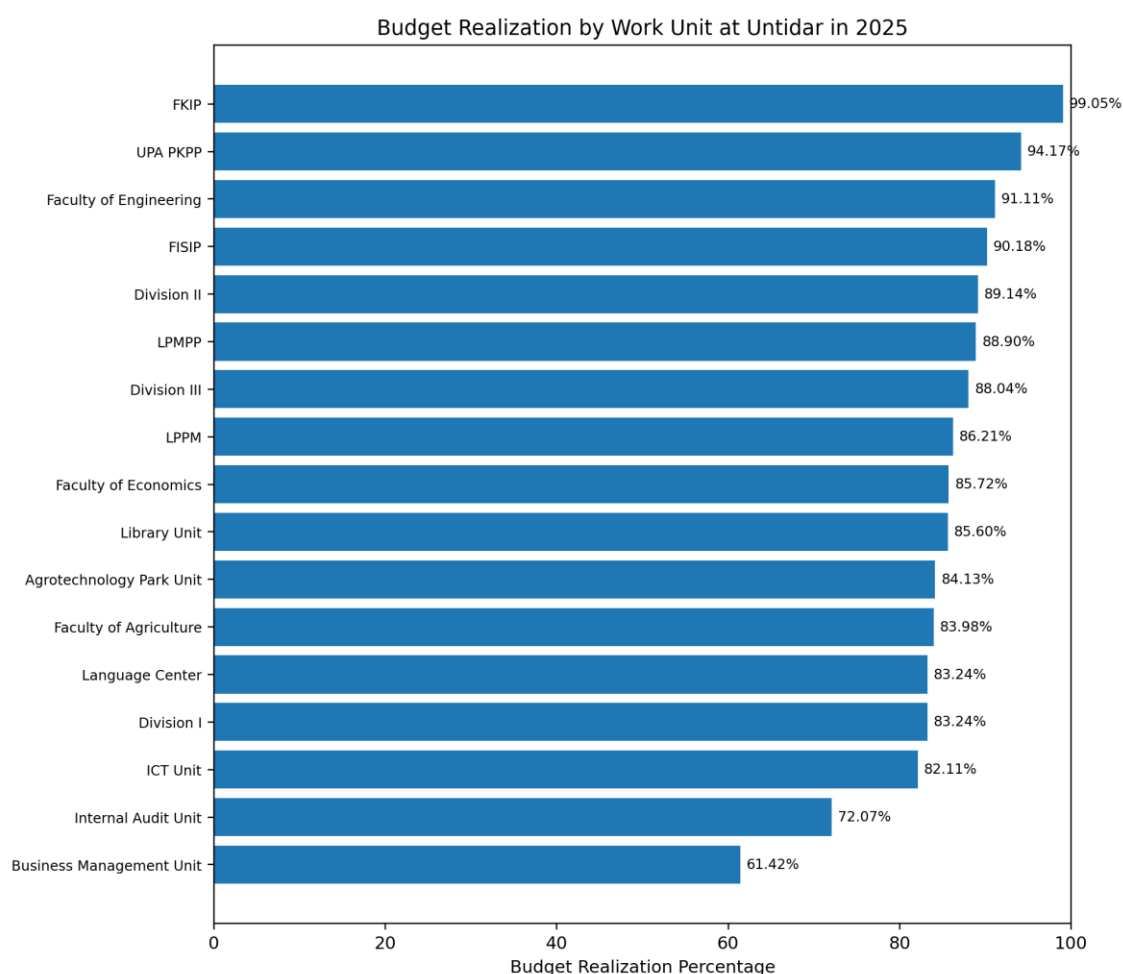
Source: processed from the 2025 Untidar Performance Report and official Untidar news

Budget Realization Distribution and Implications

The 2025 Performance Report also provides a detailed picture of budget realization. In total, Untidar's 2025 budget ceiling was IDR 237,097,818,000, with realization of IDR 199,393,934,172 or 84.10%. Across 17 work units, the realization pattern varied significantly: FKIP reached 99.05%, while the Business Management Unit reached 61.42% and SPI reached 72.07%. This variation is important because it shows that absorption capacity and program execution are not evenly distributed across institutional units.

For BLU maturity evaluation, this variation has two implications. First, some units have been able to translate planning into implementation effectively. Second, other units require stronger planning, execution, and budget monitoring capacity. Untidar's own documents note that one problem in budget implementation is the suboptimal alignment between budget realization and the monthly cash withdrawal plan (RPD). Thus, future improvement should not only aim at increasing absorption but also at improving the quality, timing, and value-for-money orientation of budget realization.

Figure 5. Budget realization by work unit at Untidar in 2025

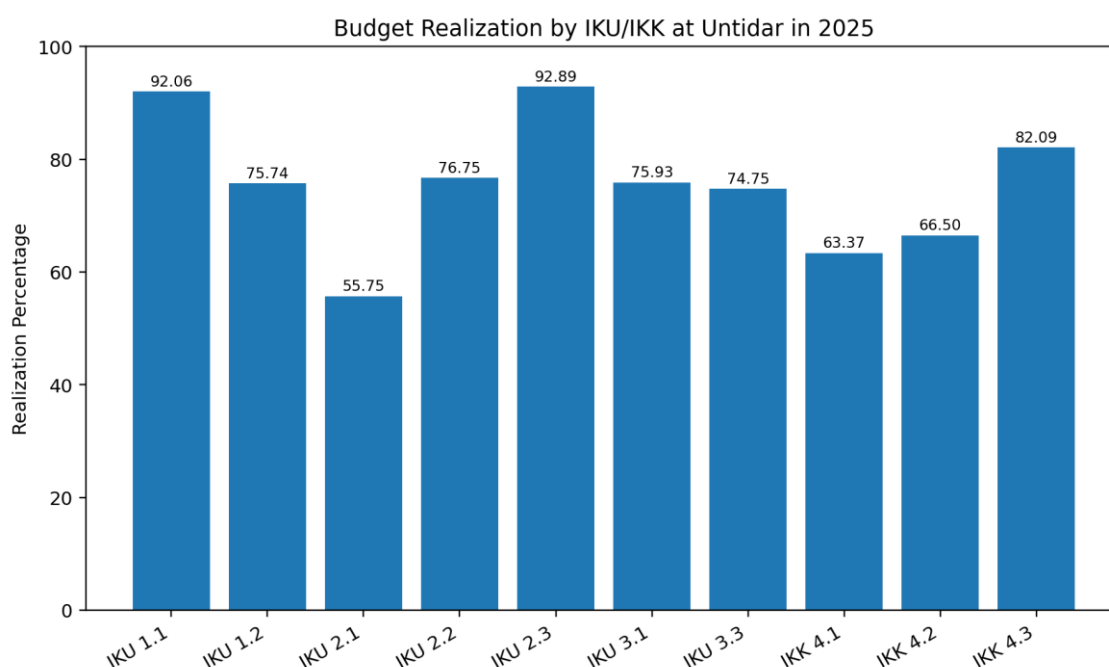


Source: processed from the 2025 Untidar Performance Report, budget realization table by work unit.

When analyzed by IKU/IKK, budget realization also shows differentiated patterns. The highest achievements appear in IKU 2.3 (92.89%) and IKU 1.1 (92.06%), while lower achievements are found in IKU 2.1 (55.75%), IKK 4.1

(63.37%), and IKK 4.2 (66.50%). This pattern indicates that not all strategic objectives have equal implementation strength. For a BLU institution, this information is valuable for designing more targeted coaching, performance dialogue, and resource reallocation.

Figure 6. Budget realization by IKU/IKK at Untidar in 2025



Source: processed from the 2025 Untidar Performance Report, budget realization by IKU/IKK.

Analytical mapping of the six BLU maturity aspects

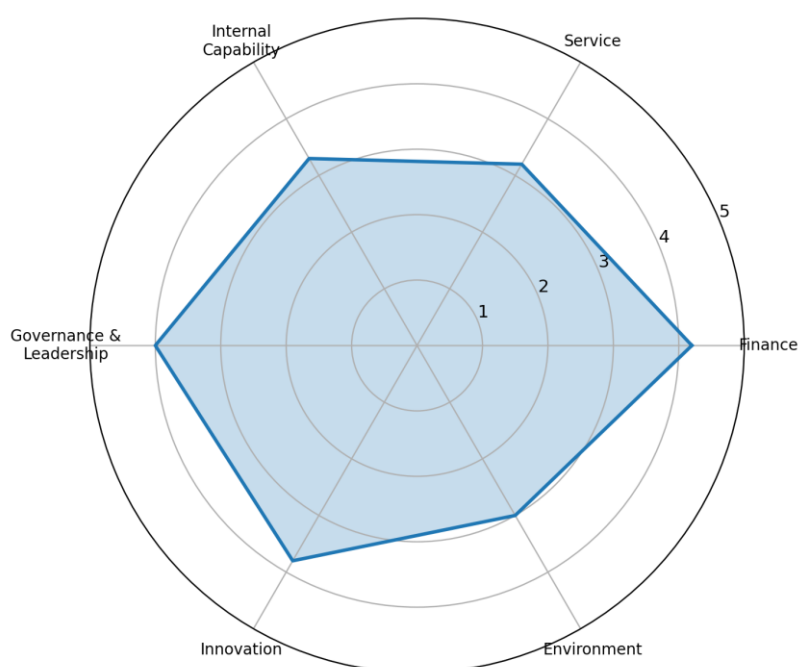
Based on all documentary evidence, this article maps Untidar's BLU maturity position inferentially across the six aspects. It should be emphasized again that this mapping is not an official score issued by the Ministry of Finance or authorized assessors. It is an academic reading of maturity readiness based on observable evidence. The mapping shows that the finance and governance-leadership aspects are relatively stronger than the service, internal capability, and environmental aspects. The innovation aspect shows positive development, especially due to digital service initiatives and institutional communication innovations (Mandisa & Martani, 2023; Nurliah et al., 2020; Safitri, 2022).

The finance aspect appears strongest because it is supported by a combination of unqualified audit opinions, a high budget performance score, an excellent IKPA score, and the existence of BLU reporting-accounting guidelines.

Governance and leadership are also strong because they are supported by institutional design, SPI, Integrity Zone strengthening, and relatively complete governance documents. Meanwhile, internal capability is still developing because IKU reporting has not been fully integrated and some processes remain manual. The service aspect requires stronger measurement of user satisfaction, complaint management, and standardized service time. The environmental aspect appears relatively weak because publicly available evidence on sustainability reporting and environmental footprint management remains limited.

Figure 7. Analytical mapping of BLU maturity readiness at Untidar

Analytical Mapping of BLU Maturity Readiness at Untidar
(scale 1-5, document-based inference)



Source: author's inferential assessment based on official Untidar documents. This is not an official BLU maturity rating score.

Table 4. Evaluation matrix of early BLU maturity implementation at Universitas Tidar

Aspect	Implementation evidence	Academic analysis	Indicative level	Priority recommendation
Finance	WTP 2024 and 2025; NKA 91.08;	Financial accountability is strong and moving	Level 4, moving	Build monthly budget and cash

Aspect	Implementation evidence	Academic analysis	Indicative level	Priority recommendation
	IKPA 95.45; Rector Regulation No. 10/2024; 84.10% budget realization.	toward predictable management. Gaps remain in cash planning and realization alignment.	toward predictable	dashboards; strengthen forecasting; accelerate audit follow-up.
Service	SPM appears in the governance document; education services are the main BLU output.	Service orientation exists, but user experience measurement needs stronger evidence.	Level 3, defined	Develop user satisfaction index, service time standards, integrated complaint system, and service follow-up reporting.
Internal capability	Quarterly monitoring; SAKIP Category A; IKU reporting partly manual.	Organizational capability has developed, but cross-unit data integration and SAKIP commitment remain uneven.	Level 3, defined	Integrate planning, finance, academic, asset, and service data into one reporting ecosystem.
Governance and leadership	Governance document; SPI; supervisory design; Integrity Zone 60%; institutional benchmarking.	Governance has structure and direction, but evidence standardization and unit coaching are still required.	Level 4, moving toward predictable	Establish a permanent maturity team, evidence calendar, and indicator clinic for faculties/ units.
Innovation	English MKU Grading Class; Sareng Untidar; AI-based JDIH website; Android JDIH application.	Innovation is emerging and linked to service quality, but not all innovation has been connected to BLU business models.	Level 3-4	Create a service innovation portfolio and connect innovation to impact, efficiency, and revenue potential.
Environment	Integrity Zone and budget efficiency; limited sustainability evidence.	The environmental aspect is not yet strongly visible as an independent maturity domain.	Level 2-3	Develop green campus budgeting, energy efficiency indicators, and sustainability reporting.

Case studies of Untidar activities and institutional learning

To make the evaluation more contextual, this article highlights several Untidar activities that represent institutional learning during the early BLU phase. The first activity is BLU benchmarking and knowledge sharing with UMRAH. This activity is important not only because it shows Untidar's early

recognition as a reference institution, but also because it indicates that the university has developed a coherent transformation narrative that can be shared with other institutions.

The second activity is the strengthening of audit compliance and financial accountability. The unqualified opinion on the 2024 financial statements, followed by the same opinion for the 2025 BLU financial statements, indicates that financial control and coordination mechanisms have functioned relatively well. Although auditors noted several issues related to revenue recording, asset management, cash management, and internal control in service units, the existence of follow-up progress suggests an emerging audit-responsive culture.

The third activity is governance culture strengthening through the Integrity Zone and SAKIP implementation. Untidar's documents record challenges in faculty readiness and uneven unit commitment. Nevertheless, the institution's response through socialization, technical assistance, monitoring, and internal circulars indicates active organizational learning (Harun et al., 2012, 2015; Hay & Cordery, 2018).

The fourth activity is service innovation and digitalization. Untidar has developed the English MKU Grading Class, the Sareng Untidar public communication program, an AI-enabled JDIH website, and an Android-based JDIH application. In the BLU maturity framework, these innovations are important because they demonstrate that BLU is not only a financial reporting regime but also a mechanism for improving public service quality and digital transformation.

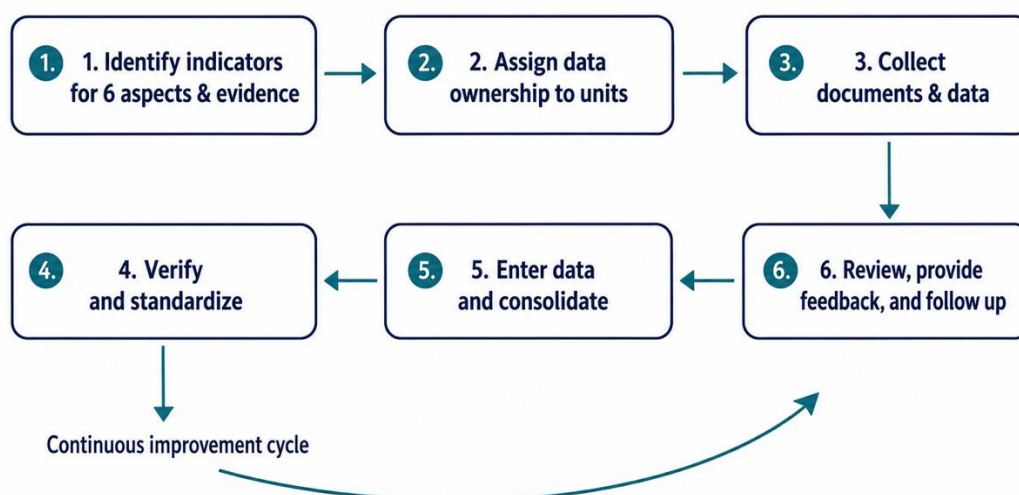
Table 5. Case study portfolio of Untidar activities relevant to BLU maturity

Activity/initiative	Main evidence	Dominant maturity aspect	Analytical meaning
BLU benchmarking with UMRAH (4 June 2024)	Untidar presented its strategy and preparation toward BLU status.	Governance and leadership	Shows institutional learning and the ability to articulate a BLU transformation strategy.
Unqualified audit opinions in 2024 and 2025	External audits produced unqualified opinions with follow-up on findings.	Finance; accountability	Reflects financial control and responsiveness to audit results.
SAKIP and Integrity Zone strengthening	SAKIP Category A; 60% of faculties	Internal capability; governance	Shows performance culture development

Activity/initiative	Main evidence	Dominant maturity aspect	Analytical meaning
	submitted ZI assessment.		and evidence-related gaps.
AI-based JDIH website and Android application	Digital legal documentation service with AI search and accessibility features.	Innovation; service	Demonstrates digital transformation supporting public information accountability.
English MKU Grading Class and Sareng Untidar	Academic and public communication innovations based on user needs.	Service; innovation	Reflects service orientation and institutional adaptation.

Figure 8. Recommended BLU maturity assessment cycle for Untidar

Recommended BLU Maturity Assessment Cycle for Untidar



Source: author's adaptation from BLU maturity evidence collection practices and lessons from Universitas Jember benchmarking materials.

Discussion: from compliance to a learning organization

The findings show that Untidar has moved beyond the early stage of formal compliance. The institution has concrete evidence in the form of governance documents, internal BLU accounting regulations, audit achievements, and relatively strong budget performance indicators. This means that structurally, Untidar has begun to connect BLU flexibility with accountability discipline (Flyvbjerg, 2006; Zaman Mir & Shiraz Rahaman, 2007).

However, genuine maturity does not stop at the availability of rules and numerical achievements. At higher levels, an organization is expected to use performance data as a basis for decision-making, build cross-unit process integration, and manage evidence systematically. In Untidar's case, challenges related to manual reporting, unequal unit commitment, RPD-realization alignment, and differences in faculty readiness indicate that the journey toward predictable and optimizing maturity still requires deeper consolidation (Levitt & March, 1988; Röglinger et al., 2012b; Verbeeten, 2008b).

BLU maturity should therefore be understood as an organizational change project. Success is not determined solely by the finance unit; it depends on the university's ability to orchestrate institutional roles: consistent leadership, strong planning units, active internal audit, responsive service units, integrated information systems, and a living culture of evidentiary management. A mature BLU is a BLU that learns simultaneously from data, audits, service users, and internal evaluation (Mandisa & Martani, 2023; Nurliah et al., 2020; Safitri, 2022; Tocto-Cano et al., 2020; Verbeeten, 2008a).

Compared with good practices at Universitas Jember, one of the most relevant lessons for Untidar is the importance of a cross-functional team, an evidence calendar, standardized storage folders, layered verification, and systematic feedback mechanisms. Such practices are not merely administrative; they transform maturity assessment from an incidental activity into an organizational routine. If implemented consistently, Untidar has the opportunity to accelerate its movement from the defined stage toward predictable and optimizing levels in key maturity aspects.

4. Conclusion

Based on the analysis of official documents, the early implementation of BLU maturity at Universitas Tidar shows a promising foundation. The finance and governance-leadership aspects appear strongest, supported by unqualified audit opinions, high budget performance indicators, internal BLU accounting regulations, governance structures, and Integrity Zone initiatives. The innovation aspect also shows positive development through digital services and adaptive academic programs. Nevertheless, strengthening is still needed in internal capability, service, and environmental aspects. The main challenges include cross-unit reporting integration, unequal unit commitment to SAKIP, systematic management of maturity evidence, alignment between budget

realization and RPD, service quality measurement, and sustainability reporting. Therefore, this article concludes that Untidar is positioned in a defined-to-predictable phase in its BLU maturity journey. The main contribution of this study is to provide a comprehensive academic reading of early BLU implementation in higher education, not only from the perspective of financial compliance but also through governance, performance culture, and organizational learning. Future research should extend the data by conducting interviews with leaders, internal auditors, unit managers, and service users so that BLU maturity evaluation can be more empirically grounded and analytically rich.

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