

A Critical Analysis of the Implications of the Policy on Higher Education Institutions as Legal Entities for Access to Education and Social Justice in Indonesia

Rizki Gagah Perkoso¹, Dedy Hartanto², Juliansyah³, Widyatmike Gede Mulawarman⁴, Akhmad⁵

^{1,2,3,4,5}Mulawarman University, Samarinda

¹rizkiperkoso31@gmail.com, ²dedyhartanto01@admin.sd.belajar.id, ³julighani60@gmail.com,

⁴widyatmike@fkip.unmul.ac.id, ⁵akhmad@fkip.unmul.ac.id

ARTICLE INFO

Article History:

Received : 27-04-2026
Revised : 26-06-2026
Accepted : 01-07-2026
Online : 10-07-2026

Keywords:

*Access to Education;
Social Justice;
PTN-BH.*



ABSTRACT

Higher education plays a strategic role in promoting social mobility and equal opportunity; however, policy transformation through State Universities with Legal Entity status (PTN-BH) has introduced new dynamics in the relationship between institutional autonomy, access to education, and social justice. This study aims to critically examine the construction of the PTN-BH policy and its implications for access to higher education and social justice in Indonesia. The study employs a qualitative approach using a Critical Literature Review (CLR) design, analyzing journal articles indexed in SINTA and Scopus from 2018 to 2025. The analysis is conducted through a semi-systematic literature selection process, thematic coding, and critical synthesis, guided by the frameworks of distributive justice, the capability approach, and social reproduction theory. The findings indicate that the PTN-BH policy reflects a shift from *state-centered governance* to *market-oriented governance*, resulting in a form of *hybrid governance*. While institutional autonomy encourages funding diversification, it simultaneously increases educational costs and reliance on student contributions. This condition leads to a pattern of *selective inclusion*, in which access to higher education remains formally open but is substantively filtered by economic capacity. Furthermore, the policy contributes to the reproduction of social inequality, as financial resources increasingly determine access to higher education. Overall, the PTN-BH policy reveals a structural tension between efficiency and social justice. Without adequate redistributive mechanisms, this policy risks reinforcing stratified access and shifting the role of higher education from a vehicle of social mobility to a mechanism of inequality reproduction. Therefore, policy reformulation is required to balance institutional autonomy with the principles of social justice in order to achieve a more inclusive and sustainable higher education system.



This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license

A. INTRODUCTION

Higher education constitutes an integral component of the national education system, playing a strategic role in enhancing the quality of human resources, promoting social mobility, and reducing socioeconomic inequality. Within the framework of a welfare state, access to higher education is recognized not merely as an individual aspiration but as a constitutional right that should be guaranteed by the state. Nevertheless, empirical evidence indicates that access to higher education in Indonesia remains highly unequal, with participation strongly influenced by household socioeconomic status, geographical

location, and educational opportunities available during earlier stages of schooling (Salim et al., 2024; Muttaqin, 2018; Rosser, 2023).

One of the most significant policy reforms in Indonesian higher education has been the establishment of State Universities with Legal Entity status (Perguruan Tinggi Negeri Badan Hukum/PTN-BH). This policy aims to strengthen institutional autonomy by granting universities greater authority in academic governance, financial management, and organizational development. Through this autonomy, universities are expected to diversify funding sources, improve institutional efficiency, enhance research productivity, and strengthen global competitiveness (Rosyida et al., 2025; Setiawan, 2024). Consequently, PTN-BH has become one of the central pillars of higher education governance reform in Indonesia.

Despite these intended benefits, the expansion of financial autonomy has also altered the financing structure of higher education. Universities increasingly rely on tuition fees, independent admission schemes, research commercialization, and partnerships with industry to sustain institutional development. Although these mechanisms provide greater financial flexibility, they may also increase the financial burden borne by students and their families (Rahmatia et al., 2025; Wicaksono & Idris, 2025). Such developments raise important questions regarding whether greater institutional autonomy simultaneously creates barriers to educational access for economically disadvantaged groups.

Empirical studies demonstrate that the mechanism through which PTN-BH affects educational access is closely associated with increasing educational costs. The differentiated Single Tuition Fee (Uang Kuliah Tunggal/UKT) system, together with the relatively expensive independent admission pathways, tends to place students from low-income households at a disadvantage. Although UKT is officially determined according to students' economic capacity, numerous studies report inaccuracies in income assessment, resulting in many students receiving tuition categories that exceed their actual financial ability. Furthermore, students admitted through independent selection often face substantially higher initial educational costs than those entering through national admission schemes. These conditions contribute to delayed enrollment, increased financial hardship, or even the decision not to pursue higher education among economically vulnerable families.

The inequality produced by this mechanism extends beyond tuition fees alone. Students from disadvantaged backgrounds must also bear substantial indirect costs, including accommodation, transportation, learning materials, and daily living expenses, particularly when studying outside their home regions. Susanto et al. (2025) report that these hidden costs may account for between 40% and 60% of total educational expenditure. Consequently, access to higher education is shaped not only by formal admission opportunities but also by the affordability of sustaining university study. Under these circumstances, students from wealthier households possess considerably greater opportunities to enroll and complete higher education than those from poorer families.

The implications of PTN-BH therefore extend beyond institutional governance and directly affect educational equity. While government initiatives such as the Indonesia Smart Card for Higher Education (KIP Kuliah) have expanded opportunities for disadvantaged students, previous studies indicate that the coverage of financial assistance remains insufficient relative to the number of eligible beneficiaries, with continuing disparities across regions and socioeconomic groups (Fadhil & Sabic-El-Rayess, 2021). Consequently, institutional autonomy has not always been accompanied by equally strong redistributive policies capable of protecting vulnerable students.

From a broader perspective, the PTN-BH policy reflects global trends toward market-oriented higher education governance. Universities are increasingly encouraged to adopt entrepreneurial management models, diversify financial resources, and compete internationally. Mok and Jiang (2018) argue that such reforms have gradually shifted higher education from being viewed primarily as a public good toward a quasi-private good, thereby increasing the risk of educational inequality in many countries. Accordingly, the Indonesian experience should be understood within this broader international context of higher education marketization and neoliberal policy reform.

Although previous studies have extensively discussed PTN-BH from the perspectives of governance reform, financial autonomy, and institutional performance, relatively few have critically synthesized its implications for educational access and social justice. Existing studies often examine either institutional autonomy or educational inequality separately, while limited attention has been devoted to understanding how PTN-BH simultaneously reshapes access mechanisms and reproduces structural inequality. This represents an important research gap requiring a more comprehensive and theoretically grounded analysis.

Therefore, this study aims to critically analyze the construction of PTN-BH policy and examine its implications for access to higher education and social justice in Indonesia through a Critical Literature Review (CLR). By integrating empirical findings with the theoretical perspectives of distributive justice, capability approach, and social reproduction theory, this study seeks to provide a more comprehensive understanding of how PTN-BH simultaneously promotes institutional development while generating new challenges for educational equity. The findings are expected to contribute both theoretically to higher education policy studies and practically to the formulation of more inclusive and socially just higher education policies.

B. METHODS

This study employs a qualitative approach with a Critical Literature Review (CLR) design to conduct an in-depth analysis of the implications of the State University with Legal Entity Status (*Perguruan Tinggi Negeri Badan Hukum*, PTN-BH) policy for access to higher education and social justice in Indonesia. Unlike traditional literature reviews, which are descriptive in nature, the CLR approach adopted in this study is oriented toward the critical evaluation of knowledge construction, ideological assumptions, and policy implications within the broader context of social structures. Accordingly, the analytical focus is directed not only at "what is found" in the literature, but also at "how" and "within what framework" such knowledge is produced.

The data sources in this study comprise scientific literature consisting of nationally accredited journal articles indexed in SINTA and reputable international journals indexed in Scopus, as well as official policy documents pertaining to higher education in Indonesia. The literature is restricted to publications within the past 8–10 years to ensure the relevance and currency of the analysis, while also incorporating selected seminal references of significant theoretical importance in the study of social justice and education. A systematic literature search was conducted through several academic databases, namely Google Scholar, Garuda, and reputable international journal databases (Scopus-indexed publishers). The search process employed a combination of the following keywords: "PTN-BH," "higher education autonomy," "education inequality," "access to higher education," and "social justice in education."

Data collection was carried out through documentary study, involving the identification, classification, and organization of relevant literature pertaining to the

research topic. The selected literature was subsequently analyzed using thematic analysis, whereby the researchers grouped key findings into central themes such as the commercialization of education, changes in financing structures, access to education, and social justice. This process was followed by critical policy analysis to interpret how PTN-BH policy is constructed, implemented, and how it affects the social structure of education. The analysis was conducted iteratively by comparing diverse perspectives across the literature in order to produce a comprehensive and argumentative synthesis.

To ensure the validity and credibility of the study, source triangulation was employed by cross-referencing findings from various types of literature, including empirical journal articles, conceptual studies, and official policy documents. In addition, the researchers applied the principle of analytical rigor by ensuring consistency among the research objectives, theoretical framework, and analytical findings. A reflective approach was also adopted to minimize researcher subjectivity bias during the process of data interpretation. Through this methodological design, the study is expected to yield an analysis that is not merely descriptive, but also critical and contextually relevant in elucidating the implications of PTN-BH policy for educational access and social justice in Indonesia.



Figure 1. Literature Selection Flow

C. RESULT AND DISCUSSION

The findings of the literature review indicate that the State University with Legal Entity Status (*Perguruan Tinggi Negeri Badan Hukum*, PTN-BH) policy was constructed within the framework of higher education governance reform, emphasizing institutional autonomy, managerial efficiency, and the diversification of funding sources (Adam & Lanontji, 2021). Normatively, this construction is rooted in Law Number 12 of 2012 on Higher Education, which legitimizes the differentiation of public university statuses, including PTN-BH as an entity with broad autonomy in both academic and non-academic domains (Daria, 2022).

Conceptually, the PTN-BH policy represents a paradigm shift from state-centered governance toward market-oriented governance (Gornitzka & Maassen, 2017; Mok & Jiang, 2018). Universities are no longer wholly dependent on state financing; instead, they are encouraged to develop alternative funding sources through industry partnerships, research commercialization, and increased student tuition contributions (Hayati et al., 2026). From a new public management perspective, this logic is regarded as an effort to

enhance efficiency and global competitiveness (Diyanto et al., 2021). On one hand, the state continues to position higher education as a strategic public service; on the other, the partial delegation of financing mechanisms to the market creates a contradiction between the social function of education and economic logic (Muslim et al., 2021). This demonstrates that the PTN-BH policy is not entirely neutral, but is laden with ideological interests oriented toward the semi-privatization of higher education (Sari & Adiwarman, 2025).

Furthermore, derivative regulations such as government regulations on PTN-BH reinforce flexibility in financial management, yet have not been accompanied by sufficiently robust social control mechanisms concerning accessibility and equity (Endawansa & Juwono, 2024; Kholis et al., 2023). Accordingly, this policy construction may be understood as a form of hybrid governance, in which the state and the market interact asymmetrically in determining the direction of higher education management (Iqbal et al., 2025).

A critical analysis of the literature reveals that this perspective tends to be technocratic in nature and insufficiently attentive to the social implications of the policy. In contrast, a second body of literature highlights that PTN-BH policy cannot be separated from the logic of neoliberalism, which drives a shift in the state's role from primary provider of educational services to facilitator of market mechanisms. Within this framework, PTN-BH policy represents a form of hybrid governance in which the state maintains the normative legitimacy of education as a public good while simultaneously promoting market-based financing mechanisms. This contradiction demonstrates that the policy is not neutral, but reflects a tension between the imperatives of economic efficiency and the demands of social justice.

1. Implications of PTN-BH Policy for Access to Higher Education

The analysis reveals that the PTN-BH policy has direct implications for changes in the structure of access to higher education in Indonesia, particularly through the transformation of financing patterns. Empirically, increased institutional autonomy has driven the diversification of funding sources, while simultaneously increasing dependence on non-governmental contributions (Islami et al., 2025; Maulana et al., 2026). In this context, student contributions through the Single Tuition Fee (*Uang Kuliah Tunggal*, UKT) scheme and independent admission pathways have become increasingly dominant, and in several cases are estimated to account for more than 50% of universities' operational revenue.

These changes are reflected in the increasingly segmented UKT structure. Wicaksono & Idris (2025) demonstrate that UKT distribution in PTN-BH institutions tends to be concentrated among middle-to-upper income groups, with the gap between the lowest and highest UKT brackets reaching five to seven times. Furthermore, independent admission pathways carry initial costs that are, on average, two to three times higher than those associated with national selection pathways. These findings indicate that access to higher education is increasingly determined by economic capacity rather than academic ability alone.

At the macro level, data from the Central Statistics Agency (*Badan Pusat Statistik*) indicate that the Gross Enrollment Ratio (GER) for higher education in Indonesia remains in the range of 30–35%, signifying that the majority of the college-age population has yet to access higher education. Moreover, a study by Adam & Lanontji (2021) demonstrates that individuals from the highest income group are more than twice as likely to access higher education compared to those from the lowest income

group, a finding reinforced by Wardhana, et al (2020), who affirm the dominant role of economic factors in determining access to higher education.



Figure 2. Gross Enrollment Ratio in Higher Education
Source: *bps.go.id*

As illustrated in Figure 1, the Gross Enrollment Ratio (GER) for higher education in Indonesia has increased gradually, from approximately 20.89% in 2015 to approximately 32% in 2024. Despite this upward trend, the rate of growth is relatively slow and exhibits signs of stagnation in recent years. These data indicate that the expansion of the higher education system has not been fully accompanied by a broad and significant improvement in access.

Structurally, this condition suggests that higher education policy, including the transformation toward PTN-BH has yet to optimally promote inclusivity. This aligns with findings from the Central Statistics Agency, which indicate that the majority of the college-age population remains outside the higher education system. With a GER of approximately 30–32%, it can be inferred that more than half of the eligible population still lacks access to higher education.

This access disparity becomes further compounded when non-academic costs are taken into account. Living expenses and other expenditures can constitute a substantial proportion of total educational costs. Susanto, et al (2025) demonstrate that non-UKT costs can reach 40–60% of total student expenditure, particularly for students originating from outside the local area. In many cases, the cost of living in university cities even surpasses the UKT rates applicable to middle-income brackets. This indicates that the income-based UKT policy has not been fully sufficient to ensure the overall affordability of higher education.

On the other hand, affirmative policies such as the Smart Indonesia Card for Higher Education (*Kartu Indonesia Pintar Kuliah*, KIP-K) have contributed to broadening access to higher education. Nevertheless, the coverage of this program remains limited relative to the total student population. Fadhil & Sabic-El-Rayess (2021) demonstrate that the proportion of aid recipients remains below the needs of the vulnerable population and is not yet distributed equitably across geographic or social dimensions.

Beyond economic factors, access inequalities are also shaped by geographic disparities. There are significant regional differences in higher education GER, with areas characterized by a high concentration of universities exhibiting substantially higher participation rates than regions with limited educational infrastructure. This

indicates that access to higher education in Indonesia is multidimensional in nature, encompassing economic, geographic, and institutional dimensions. The combination of rising educational costs, limited financial assistance, and unequal resource distribution produces an increasingly pronounced pattern of access stratification. Rahmatia, et al (2025) note that the commercialization of education within the PTN-BH framework is reflected in the growing dominance of students from middle-to-upper income groups at leading institutions.

The majority of studies indicate that increased institutional autonomy under the PTN-BH scheme correlates with the diversification of funding sources, which in practice enlarges student contributions through the UKT scheme and independent admission pathways. In much of the literature, this phenomenon is often framed as a manifestation of "institutional self-reliance." However, there is a discernible tendency for such literature to inadequately elaborate on the distributional implications of this policy. When these findings are read comparatively, a consistent pattern emerges: the increasing differentiation of educational costs across student groups. Quasi-statistical data revealing significant disparities between UKT brackets and the high costs associated with independent admission pathways do not merely reflect cost variation; they also indicate the operation of access stratification mechanisms.

Accordingly, access to higher education within the PTN-BH context can no longer be understood as a binary category (open/closed), but rather as a spectrum determined by economic capacity. In this context, the concept of *selective inclusion* becomes pertinent whereby access remains formally open, but is substantively filtered through financial mechanisms.

2. Implications of PTN-BH Policy for Social Justice

From a social justice perspective, the PTN-BH policy demonstrates a tendency to reinforce the reproduction of inequality within the higher education system. Quasi-statistical data indicate that when tuition cost differentials reach several times the baseline, non-academic costs dominate student expenditure, and the probability of access varies significantly across economic groups, the higher education system can no longer be said to operate inclusively (Djamhuri & Ekowati, 2023). This inequality does not occur solely at the level of access, but also manifests within the internal structures of institutions. The transformation toward PTN-BH has also affected employment relations, including the expansion of workforce flexibility that is not always accompanied by employment stability guarantees for non-civil servant staff. This broadens the spectrum of inequality from students to internal actors within higher education.

Within a broader framework, these findings indicate that PTN-BH policy operates within a logic that is predominantly market-oriented. The shift in orientation from public good to economic instrument signals that higher education is increasingly positioned as an economic commodity, with financial capacity becoming the primary determinant of access to quality education.

Globally, this phenomenon is consistent with the findings of Hidayati, et al (2022), who demonstrate that increased private contributions to higher education financing correlate with growing access inequality. However, unlike welfare states with robust redistribution mechanisms, the capacity for state intervention in Indonesia remains comparatively limited, making the effects of inequality more directly perceptible.

Furthermore, Diyanto, et al (2021) affirm that educational inequality in Indonesia is systemic in nature and closely linked to a policy design that has not been fully

responsive to equitable resource distribution. Within this framework, PTN-BH policy not only operates within an unequal system, but also risks reinforcing existing inequalities.

From a theoretical perspective, this condition can be explained through several critical frameworks. In Pierre Bourdieu's view, access inequality reflects the reproduction of social structures through the unequal distribution of capital, whereby groups possessing greater economic, social, and cultural capital have substantially greater opportunities to access quality higher education.

From Amartya Sen's perspective, access to education must be understood as part of *capability* that is, the real ability of individuals to achieve their desired functionings. In this context, high educational costs and limited financial assistance indicate that many individuals do not yet possess adequate capability to access and complete higher education. From the standpoint of distributive justice, John Rawls emphasizes the centrality of *fair equality of opportunity*. However, the access inequalities revealed in this study's findings suggest that this principle has not been fully realized in the implementation of PTN-BH policy.

Nevertheless, it cannot be overlooked that the PTN-BH policy has also yielded positive outcomes, particularly in terms of strengthening institutional capacity. Hasby, et al (2024) demonstrate that autonomy enables universities to foster innovation and expand strategic partnerships. However, in the absence of adequate redistributive mechanisms, the benefits of such autonomy tend to be concentrated among particular groups and do not significantly enhance equitable access.

Critically, these findings indicate that PTN-BH policy does not merely face implementation challenges; it also carries a structural bias that is inherently market-oriented. Under these conditions, social justice is no longer positioned as a primary principle but is subordinated to the imperatives of efficiency and global competitiveness. As a result, higher education risks losing its fundamental function as an instrument of social mobility and may instead serve to reproduce social inequality.

3. Empirical Benefits of PTN-BH

Despite concerns regarding educational commercialization, a growing body of empirical evidence demonstrates that PTN-BH has generated several positive institutional outcomes. Greater institutional autonomy has enabled universities to respond more rapidly to changing societal and industrial demands through more flexible governance, strategic financial management, and organizational innovation. Universities with PTN-BH status have been able to diversify revenue sources, strengthen university-industry collaboration, expand international partnerships, and improve institutional performance while reducing excessive dependence on government funding (Ikma & Yulianto, 2025). Recent studies also indicate that stronger governance structures, strategic planning, and institutional commitment have significantly enhanced financial accountability and organizational effectiveness within PTN-BH institutions (Hasibuan et al., 2025).

Several PTN-BH universities have also demonstrated improvements in international competitiveness following institutional autonomy. Diversified funding strategies have enabled greater investment in research infrastructure, international collaboration, innovation programs, and academic excellence, thereby contributing to higher institutional performance and improved global university rankings. Evidence from Indonesian leading universities indicates that integrated financial sustainability strategies, including research commercialization, strategic asset utilization, business

development, and internationalization. Have strengthened institutional resilience and supported the achievement of World-Class University indicators (Lestari et al., 2026). These findings suggest that managerial flexibility has accelerated curriculum innovation, research productivity, and collaborative engagement with external stakeholders, thereby enhancing institutional competitiveness.

Nevertheless, these institutional gains have not always translated into broader educational equity. The benefits of autonomy tend to be concentrated among universities with stronger institutional capacity and among students possessing greater economic resources. Consequently, while PTN-BH successfully promotes institutional excellence, its contribution to equitable access remains uneven. This finding illustrates that PTN-BH should not be interpreted simply as either a successful or unsuccessful policy. Rather, it embodies an inherent tension between two equally important objectives: enhancing institutional competitiveness and ensuring social justice. Therefore, the central policy challenge is not whether autonomy should be maintained but how autonomy can be accompanied by stronger redistributive mechanisms capable of protecting vulnerable groups without undermining institutional excellence.

D. CONCLUSION AND SUGGESTIONS

This Critical Literature Review demonstrates that PTN-BH represents a significant transformation in Indonesian higher education governance, characterized by a shift from state-centered governance toward hybrid governance combining public responsibility with market-oriented financial mechanisms. Institutional autonomy has contributed positively to improving governance quality, research productivity, international collaboration, innovation, and financial sustainability. These achievements indicate that PTN-BH has strengthened the capacity of Indonesian universities to compete in an increasingly globalized higher education environment.

However, the review also reveals that greater financial autonomy has generated important challenges for educational equity. Increased dependence on tuition fees, differentiated UKT structures, expensive independent admission pathways, and substantial indirect educational costs have increased the influence of socioeconomic status on educational participation. Consequently, access to higher education increasingly reflects a pattern of selective inclusion in which formal admission opportunities remain open while substantive participation is constrained by economic capability.

From the perspective of social justice, PTN-BH therefore reflects a structural tension between institutional efficiency and equitable educational opportunity. Without adequate redistributive mechanisms, institutional autonomy risks reinforcing rather than reducing educational inequality.

Based on these findings, several policy recommendations are proposed. First, the government should reform the UKT determination mechanism by strengthening income verification through integrated national socioeconomic databases to improve fairness in tuition categorization. Second, public funding allocations should incorporate stronger redistributive principles, enabling financially stronger PTN-BH institutions to receive incentives for expanding scholarships and supporting students from disadvantaged backgrounds. Third, affirmative programs such as KIP Kuliah should be expanded both in coverage and funding while improving targeting accuracy, particularly for students from remote, underdeveloped, and low-income regions.

Fourth, greater transparency and regulatory oversight are required for independent admission pathways to ensure that these mechanisms do not become instruments of

educational commercialization inconsistent with constitutional principles of equal educational opportunity. Finally, future evaluations of PTN-BH should not rely solely on institutional performance indicators such as research productivity, financial sustainability, or international rankings but should also incorporate indicators of educational equity, affordability, social mobility, and access for disadvantaged populations. Such an integrated evaluation framework would enable policymakers to balance institutional excellence with the broader objective of achieving a more inclusive and socially just higher education system in Indonesia.

ACKNOWLEDGEMENT

The title for the thank you to the institution or the person who has contributed during the research and references is not numbered.

REFERENCES

- Adam, A., & Lanontji, M. (2021). Higher Education Autonomy Policy as an Impact of Financial Reform in the Education Sector in Indonesia. *Journal of Education and Teaching (JET)*, 2(1), 52–71. <https://doi.org/10.51454/jet.v2i1.106>
- Daria, D. (2022). Disharmonization between Law Number 20 of 2003 and Law Number 12 of 2012 Regarding the Pancasila Course as a Mandatory Subject in Higher Education. *Jurnal Cahaya Keadilan*, 10(1), 13–21. <https://doi.org/10.33884/jck.v10i1.5518>
- Diyanto, C., Putranti, I. R., Yuwono, T., & Yuniningsih, T. (2021). Indonesian Higher Education Autonomy Policy: Between Privatization and Commercialization. *Ijtima'iyya: Jurnal Pengembangan Masyarakat Islam*, 14(1), 1–20. <https://doi.org/10.24042/ijpmi.v14i1.7574>
- Djamhuri, A., & Ekowati, W. H. (2023). Exploring Indonesian Higher Education Neoliberalization: A Discourse on the Role of Accounting. *Jurnal Ilmiah Akuntansi*, 8(1), 258–286. <https://doi.org/10.23887/jia.v8i1.63508>
- Endawansa, A., & Juwono, V. (2024). Analysis of the Principles of Good University Governance at the University of Indonesia as a State University with Legal Entity (PTN-BH) in 2014-2019. *Jurnal Borneo Administrator*, 20(1), 57–70. <https://doi.org/10.24258/jba.v20i1.1295>
- Fadhil, I., & Sabic-El-Rayess, A. (2021). Providing Equity of Access to Higher Education in Indonesia: A Policy Evaluation. *Indonesian Journal on Learning and Advanced Education (IJOLAE)*, 3(1), 13–26. <https://doi.org/10.23917/ijolae.v3i1.10376>
- Gornitzka, Å., & Maassen, P. (2017). Global trends in higher education financing. *Higher Education Quarterly*, 71(3), 231–238. <https://doi.org/10.1111/hequ.12130>
- Hasby, A., Akbar, K. M., & Permana, T. Y. (2024). The Impact of the PTN-BH Autonomy Policy on Higher Education Commercialization: A Case Study of ITB. *Juni*, 2(6), 287–291. <https://doi.org/10.59435/gjmi.v2i6.528>
- Hasibuan, R. P. S., Fahmi Natigor Nasution, Rina Br Buki, & Robert Sibarani. (2025). What Drives Financial Management In Indonesian State Universities With Legal Entity Status (Ptn Bh)? Evidence From Internal Oversight Units. *Journal of Local Self-Government*, 23(11), 364–371. <https://doi.org/10.52152/801827>
- Hayati, S., Hiyang, A., & Mulawarman, W. G. (2026). Higher Education Financing Innovation: Resource Diversification and Institutional Sustainability. *Edu Cendikia: Jurnal Ilmiah Kependidikan*, 5(03), 1359–1365. <https://doi.org/10.47709/educendikia.v5i03.7298>
- Hidayati, H., Amalia, R., Septia, R., & Taufiq, M. A. (2022). Privatization Of The Education Sector In Indonesia: A Review Of Conflict Theory. *Berumpun: International Journal of Social, Politics, and Humanities*, 5(2), 49–59. <https://doi.org/10.33019/berumpun.v5i1.83>
- Ikmah, S. F., & Yulianto, A. (2025). University Autonomy and Performance in Indonesia: An Agency Theory Approach. *Educational Management*, 14(1), 23–32. <https://doi.org/10.15294/eduman.v14i1.32037>
- Iqbal, M., Hamid, A., Hirman, H., Sari, S., Hardiyani, I. P., & Bombing, R. (2025). The Institutional Complexity of Financial Management in the Hybridization of State Universities in Indonesia.

- OPSearch: *American Journal of Open Research*, 4(8), 218–223. <https://doi.org/10.58811/opsearch.v4i8.204>
- Islami, P., Wahyuni, E. T., & Sari, P. Y. (2025). Financial Sustainability Of State Universities With Legal Entity (Ptn-Bh): Challenges And Strategies For Financial Independence. *Journal of Applied Finance and Accounting*, 12(2). <https://doi.org/10.21512/jafa.v12i2.13809>
- Kholis, A., Silalahi, T., & Yusuf, M. (2023). Analysis Of Strengthening CSR Partnership Networks To Increase Income Generating PTN-BH. *International Journal of Economic, Technology and Social Sciencesinjects*, 4(2), 190–203. <https://doi.org/https://doi.org/10.53695/injects.v4i2.989>
- Lestari, R., Putri, Y. E., Vasudevan, A., Zulham, A., & Endayani, F. (2026). Qualitative analysis of integrated financial sustainability models in Indonesian top universities. *Discover Sustainability*, 7(1), 500. <https://doi.org/10.1007/s43621-026-02746-4>
- Maulana, R., Savio Priyarsono, D., Rindayati, W., & Asmara, A. (2026). Higher Education Fiscal Allocation Gaps in Indonesia: A Comparison between State Universities and Civil Service Universities. *Jurnal Ekonomi Pendidikan Dan Kewirausahaan*, 14(1), 97–116. <https://doi.org/10.26740/jepk.v14n1.p97-116>
- Mok, K. H., & Jiang, J. (2018). Massification of higher education and challenges for graduate employment and social mobility: East Asian experiences and sociological reflections. *International Journal of Educational Development*, 63, 44–51. <https://doi.org/10.1016/j.ijedudev.2017.02.003>
- Muslim, Abd. Q., Muttaqin, A., Aziz, A. L., Putri, D. M. S., & Sabila, A. I. (2021). The Twists and Turns of State Universities with Legal Entity Status (PTN-BH) as a Form of Decentralization of Higher Education in Indonesia. *Proceedings of the 3rd Annual International Conference on Public and Business Administration (AICoBPA 2020)*. <https://doi.org/10.2991/aebmr.k.210928.097>
- Rahmatia, A., Fauzan, A., & Sulistyawati, T. (2025). Privatizing State Universities Capitalism and Commercialization in Indonesia's Legal Entity State Universities (PTN-BH) Policy. *Journal of Scientific Research, Education, and Technology (JSRET)*, 4(1), 98–107. <https://doi.org/https://doi.org/10.58526/jsret.v4i1.654>
- Sari, A. R., & Adiwarman, A. (2025). Measuring the Implementation of Tax Policy on Education Services at Legal Entity State Universities (PTN-BH). *Social Economics and Technology*, 6(1), 1006–1013. <https://doi.org/10.33122/ejeset.v6i1.476>
- Susanto, T. T. D., Agnes Malyka, Harun Fauzi, Najwa Faradisa, Nasywa Rifatul, & Tsabita Malfanda. (2025). Hidden Costs and Inequality in Access to Education in Indonesia: Policy Analysis and Socioeconomic Impacts. *Jurnal Pengabdian Masyarakat Dan Riset Pendidikan*, 3(4), 3282–3288. <https://doi.org/10.31004/jerkin.v3i4.1021>
- Wardhana, A., Kharisma, B., & J., N. S. (2020). Educational and Income Inequality in Indonesia. *Bina Ekonomi*, 23(1), 29–38. <https://doi.org/10.26593/be.v23i1.3886.29-38>
- Wicaksono, A., & Idris, I. (2025). Financial and Asset Management of Higher Education (A Comparative Study of Universities with Legal Entities-PTNBH). *Assets : Jurnal Ilmiah Ilmu Akuntansi, Keuangan Dan Pajak*, 9(1), 1–7. <https://doi.org/10.30741/assets.v9i1.1506>