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Assessing the impact of service tariff system implementation on financial efficiency and institutional performance

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Abstract

Background: As a State University with Legal Entity (Perguruan Tinggi Negeri Badan Hukum – PTN-BH), Universitas Negeri Semarang (UNNES) is required to strengthen financial independence and institutional accountability through transparent and performance-based financial management. One strategic instrument to achieve this goal is the implementation of a service tariff system that aligns service quality with actual operational costs. However, the effectiveness of such a system in improving financial management and institutional performance remains empirically underexplored.
Purpose: This study aims to analyze the influence of the implementation of the service tariff system on budget management quality, Revenue Generating Activities (RGA) target achievement, and institutional performance at UNNES as a PTN-BH institution.
Methodology: A quantitative approach was employed using primary data collected from 15 respondents, including financial officers, service unit managers, lecturers, and administrative staff. Structural Equation Modeling – Partial Least Squares (SEM-PLS) was employed to investigate the relationships among the variables.
Results: The results show that the implementation of the service tariff system has a positive and significant effect on budget management quality, RGA target achievement, and institutional performance. These findings indicate that transparent and cost-based tariff mechanisms enhance financial discipline, optimize revenue generation through RGA activities, and strengthen institutional performance. The results also align with Public Value Theory and Stewardship Theory, demonstrating that accountable and cost-reflective tariff policies reinforce managerial responsibility and support the creation of public value.

Keywords: service tariff system, budget management, RGA, institutional performance

INTRODUCTION

The transformation of public universities into State Universities with Legal Entity (*Perguruan Tinggi Negeri Badan Hukum* – PTN-BH) marks a major paradigm shift in higher education governance in Indonesia. This change is not merely administrative, but requires a reorientation of managerial, financial, and structural aspects in university operations. As autonomous entities, PTN-BH institutions are expected to adopt principles of good university governance (efficiency, transparency, accountability, and sustainability) (Kemenristekdikti, 2020). Although this autonomy provides greater flexibility in academic, financial, and human resource management, it also demands stronger public accountability to ensure alignment with national education goals. According to data from the Ministry of Education, Culture, Research, and Technology, as of 2024, there are 21 universities in Indonesia with PTN-BH status (Kemendikbudristek, 2023). However, a preliminary survey of 10 PTN-BH institutions reveals that only 58% have optimally integrated performance-based financial management and service tariff mechanisms, indicating persistent challenges in terms of efficiency and transparency.

The PTN-BH framework also alters university funding patterns. While previously dependent on State Budget allocations (APBN), PTN-BH institutions must now develop independent revenue sources through academic programs, applied research, professional training, industrial collaboration, and university business units (Siregar, 2021). Nevertheless, a national pre-survey reveals that 63% of service tariff systems are not yet based on actual cost calculations, but instead rely on users' payment capacity—highlighting a gap between the ideal cost-based tariff approach and its implementation. These issues reinforce financial independence as a critical indicator of institutional sustainability in a competitive higher education landscape.

As a PTN-BH, Universitas Negeri Semarang (UNNES) carries the responsibility to strengthen not only its academic functions but also its financial resilience. Internal pre-survey results show that 54% of respondents believe the current service tariff system lacks transparency and cost alignment, while 46% indicate that existing tariffs do not fully support revenue optimization. This suggests that although UNNES has established a tariff policy, its implementation effectiveness still requires improvement. Strengthening financial governance is therefore essential for UNNES to achieve its vision as a conservation and sustainability-oriented world-class university (R. Putri & Wicaksono, 2022).

One strategic instrument in strengthening PTN-BH financial governance is the service tariff system, which determines the pricing of academic and non-academic services, including education, training, research, consultancy, and facility utilization. Mardiasmo (2018) emphasizes that an ideal service tariff system must incorporate cost-based, value-based, and service quality approaches. Such a system not only enhances institutional competitiveness but also improves the legitimacy of financial policies by promoting transparency, accountability, and efficiency.

In the context of UNNES, an effective service tariff system plays a critical role in improving budget management, achieving Revenue Generating Activities (RGA) targets, and enhancing institutional performance. A rational, cost-based tariff structure allows service units to manage resources more efficiently and encourages the development of innovative, revenue-generating programs (Nugroho & Rachmawati, 2021; Rosyid, 2020). Therefore, the effective implementation of a service tariff system not only reinforces the foundation of university financial independence but also supports the enhancement of institutional competitiveness at both national and global levels.

Despite its importance, tariff system implementation in PTN-BH universities still faces challenges such as mismatches between tariffs and service quality, inadequate policy dissemination, resistance to financial reforms, and limited operational cost data (Rizky, 2022; Sari & Nurhayati, 2020). These challenges underscore that the success of service tariff implementation depends not only on policy design but also on managerial commitment, the readiness of financial information systems, and an organizational culture that upholds transparency and accountability.

From a *research gap* perspective, most previous studies have primarily focused on the normative aspects of financial autonomy policies and their impact on university expenditure efficiency (Wibowo, 2022). Empirical studies assessing the direct effects of service tariff implementation on budget management, RGA achievement, and institutional performance remain scarce. Moreover, quantitative structural modeling has rarely been used to examine these interrelationships in PTN-BH institutions. This gap underscores the need for further empirical investigation, particularly in universities that aim to enhance financial independence and performance-based governance.

The theoretical foundation of this research is grounded in Public Value Theory Moore 1995 (Naidoo & Holtzhausen, 2020) and Stewardship Theory (Davis et al., 1997). Public Value Theory argues that public institutions must create value for society through efficient, transparent, and accountable financial management. In the context of PTN-BH governance, implementing a cost-based and transparent service tariff system represents a strategic mechanism for ensuring that financial policies generate public value through improved efficiency, revenue optimization, and enhanced institutional performance.

Furthermore, Stewardship Theory posits that managers act as stewards, motivated to achieve organizational goals and enhance long-term institutional outcomes. A rational and transparent service tariff system provides a structural mechanism that enables managers to allocate resources responsibly, strengthen budget management processes, and pursue revenue-generating initiatives. These theoretical foundations support the premise that implementing a well-designed service tariff system can enhance the quality of budget management, achieve RGA targets, and improve overall institutional performance.

Based on the above background, this study aims to empirically examine the effect of implementing a service tariff system on budget management quality, *Revenue Generating Activities* (RGA) target achievement, and institutional performance at Universitas Negeri Semarang (UNNES) as a *State University with Legal Entity* (PTN-BH). This research employs a quantitative approach using *Structural Equation Modeling–Partial Least Squares* (SEM-PLS). The findings are expected to provide theoretical contributions to the development of higher education financial management literature and practical implications for universities in formulating effective, transparent, and sustainable service tariff policies that support financial independence and institutional performance enhancement.

LITERATURE REVIEW & HYPOTHESES DEVELOPMENT

Service Tariff System

The service tariff system in higher education institutions is an integral part of public financial policy, designed to balance the cost of service provision with users' ability to pay (Mahmudi, 2019). Within the context of *State Universities with Legal Entity* (PTN-BH), the tariff system functions not only as a source of non-government revenue but also as a strategic financial instrument that promotes efficiency, transparency, and institutional accountability (Rachmawati & Prabowo, 2021). In this regard, tariffs serve as a governance mechanism that ensures financial sustainability while maintaining access and fairness in public education services.

According to Mardiasmo (2018), the implementation of an ideal service tariff system should be guided by four interrelated principles—equity, efficiency, transparency, and accountability. The principle of equity emphasizes that tariff determination must consider users' ability to pay (*ability-to-pay principle*), thereby avoiding undue financial burden. The principle of efficiency requires tariffs to reflect actual operational costs (*a cost-based approach),* ensuring that services represent their true economic value and preventing cross-subsidies that distort cost structures. The principle of transparency demands that the process of determining tariffs be open, participatory, and accountable to stakeholders. Finally, the principle of accountability ensures that all revenues generated from service tariffs are used responsibly to improve service quality and institutional performance. These principles together form the foundation of a fair, efficient, and sustainable service tariff system in higher education.

The OECD (2022) highlights the importance of adopting *cost recovery* and *value-based pricing* approaches in determining tariffs for higher education institutions to align financial sustainability with social equity. Similarly, Susanto & Lestari (2023) argue that rationally designed tariff systems can strengthen internal financial control mechanisms by linking unit revenues with their respective operational costs. This approach aligns with Indonesia's policy direction, encouraging PTN-BH institutions to adopt performance-based and financially sustainable management systems (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi, 2024). Hence, an equitable, efficient, transparent, and accountable service tariff system within PTN-BH institutions, such as Universitas Negeri Semarang (UNNES), not only serves as an alternative revenue source but also as a *governance tool* to reinforce fiscal discipline, enhance *Revenue Generating Activities* (RGA), and improve overall institutional performance.

Budget Management Quality

Budget management quality in the public sector reflects the extent to which an organization effectively plans, executes, and evaluates the use of financial resources in a transparent, efficient, and accountable manner (Mahmudi, 2019). High-quality budget management goes beyond regulatory compliance; it emphasizes the attainment of *value for money* and outcome-oriented financial decision-making (Bastian, 2021).

In PTN-BH institutions, budget management involves a high level of complexity due to the need to balance financial autonomy with public accountability. Flexibility in resource utilization enables universities to innovate in funding their *Tri Dharma* activities (education, research, and community service), while ensuring efficiency and integrity in spending (Fitriani & Syafruddin, 2022).

However, this flexibility also demands a disciplined governance framework to prevent inefficiency and potential *moral hazard*.

Implementing a cost-based and performance-oriented service tariff system contributes to improving budget management quality. Transparent tariffs allow universities to forecast revenues more accurately, develop performance-based budgets, and exercise better control over non-government financial resources (Susanto & Lestari, 2023). According to the OECD (2023), higher education institutions with integrated tariff and budget management systems tend to demonstrate more efficient allocation of public funds and better resource utilization. Therefore, in the context of UNNES as a PTN-BH, an effective service tariff system is expected to not only enhance financial transparency and accountability but also strengthen adaptive, results-oriented, and sustainable budget management practices.

Revenue Generating Activities (RGA)

Revenue Generating Activities (RGA) encompass all university initiatives that generate independent income beyond government funding, including professional training, applied research collaborations, consultancy services, asset utilization, and commercialization of innovations and intellectual property rights. According to the OECD (2021), diversification of income sources through entrepreneurial and industry-linked activities is a key strategy for ensuring financial sustainability in modern universities. Similarly, The World Bank (2023) emphasizes that universities with well-developed RGAs tend to demonstrate greater fiscal resilience due to reduced dependence on public funding.

In PTN-BH institutions, RGA serves as a core indicator of financial independence and institutional efficiency. The implementation of transparent, cost-based service tariff systems provides a structural foundation for sustainable income generation (Susanti & Prabowo, 2023). Such systems incentivize faculties and service units to innovate in developing value-added programs while upholding efficiency and user satisfaction. Furthermore, Setyawan *et al.* (2024) argue that strengthening RGA not only improves financial performance but also enhances institutional reputation by fostering stronger partnerships with industry and society. Consequently, an adaptive and data-driven service tariff system is essential to driving RGA growth, expanding strategic collaborations, and reinforcing the financial sustainability of PTN-BH institutions like UNNES.

Institutional Performance

Institutional performance in PTN-BH universities is increasingly assessed through a comprehensive, outcome-based framework that emphasizes impact, efficiency, and value creation rather than merely input or administrative compliance (OECD, 2021). This paradigm shift aligns with modern principles of *good university governance*, which emphasize transparency, performance management, and strategic accountability (World Bank, 2022).

The Ministry of Education, Culture, Research, and Technology (2023) defines university performance indicators through the *Key Performance Indicators* (KPI) framework, covering both academic and non-academic dimensions. These include graduate employability, off-campus learning experiences, external academic engagement, community-impactful research, global partnerships, international accreditation, collaborative learning, and financial and governance performance.

In the context of UNNES as a PTN-BH, institutional performance is measured through *Key Performance Indicators* (KPI) and *Additional Performance Indicators* (API) that assess financial, academic, and managerial achievements. The adoption of *Performance-Based Budgeting* (PBB) ensures that budget allocations are tied to measurable outcomes rather than administrative inputs (Mahmudi, 2023). An effectively implemented service tariff system strengthens this mechanism by linking revenue structures with institutional performance metrics, thus reinforcing accountability, operational efficiency, and long-term competitiveness.

The implementation of a service tariff system is an integral part of public financial management reform aimed at improving efficiency, effectiveness, and accountability in resource utilization across higher education institutions, particularly those operating under the *State University with Legal Entity* (PTN-BH) framework. A rational, cost-based, and transparent tariff structure provides a mechanism for aligning institutional revenue with service quality and operational costs, thereby promoting financial discipline and sustainability Mardiasmo (2018).

Previous studies by Rachmawati & Prabowo (2021) found that an effectively implemented service tariff system improves budget planning and monitoring quality through enhanced cost transparency and clarity of pricing structures. Similarly, Putri & Nugroho (2022) demonstrated that a consistently applied tariff system reinforces accountability and financial efficiency in public institutions by ensuring that revenues and expenditures are systematically measurable and reportable. Thus, a well-implemented service tariff system is expected to enhance budget management quality through improved accuracy, efficiency, and transparency in financial planning and reporting.

H1: The implementation of the service tariff system has a positive effect on budget management quality.

The implementation of the service tariff system not only enhances financial efficiency but also serves as a strategic instrument for achieving *Revenue Generating Activities* (RGA) targets within universities. A performance-based and transparent tariff mechanism creates positive incentives for service units to improve productivity and innovate in revenue-generating activities. Siregar (2021) emphasizes that a performance-driven tariff framework increases the economic productivity of university service units, encouraging innovation through professional training, applied research, and industry collaboration. Likewise, Riyadi & Kurniasih (2020) argue that clear tariff structures and flexible income management systems empower universities to expand their economic capacity through research commercialization, asset management, and consultancy services. Accordingly, an effectively implemented service tariff system is expected to enhance a university's ability to meet RGA targets by optimizing internal revenue, improving service competitiveness, and strengthening financial sustainability.

H2: The implementation of the service tariff system has a positive effect on *Revenue Generating Activities* (RGA) targets.

A well-designed and consistently applied service tariff system is also believed to significantly contribute to institutional performance improvement. Institutional performance in higher education encompasses not only financial efficiency but also academic productivity, service quality, and the achievement of strategic objectives. Putri & Wicaksono (2022) revealed that transparent and accountable financial innovation fosters stronger internal control mechanisms, enhances resource efficiency, and promotes a performance-oriented organizational culture.

Hasibuan (2021) further asserts that a tariff system aligned with public accountability principles enhances institutional legitimacy and credibility among stakeholders by ensuring that all financial activities are traceable and responsibly managed. Therefore, a transparent, equitable, and performance-linked service tariff system can strengthen public trust, improve stakeholder confidence, and elevate the overall competitiveness of the university.

H3: The implementation of the service tariff system has a positive effect on institutional performance.

RESEARCH METHODOLOGY

This study employed a quantitative research design using a survey method to empirically examine the effect of implementing the service tariff system on budget management quality, *Revenue Generating Activities* (RGA) target achievement, and institutional performance at Universitas Negeri Semarang (UNNES) as a *State University with Legal Entity* (PTN-BH). The research model was analyzed using the *Structural Equation Modeling–Partial Least Squares* (SEM-PLS) approach to identify direct relationships between variables and to test the proposed hypotheses comprehensively (Bougie & Sekaran, 2020).

The population in this study consists of managerial and financial personnel directly involved in implementing the service tariff system within UNNES. The sample was selected using a purposive sampling technique, emphasizing respondents who possess in-depth knowledge of the financial management and operational performance of service units. A total of 15 respondents participated in this research, including financial officers, unit service managers, lecturers, and administrative staff.

Although the sample size is relatively small, SEM-PLS was chosen due to its suitability for exploratory research and small-sample conditions.

Primary data were collected through structured questionnaires distributed directly to respondents. The questionnaire consisted of closed-ended items measured using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The instrument was designed based on previous studies and adjusted to the context of PTN-BH financial governance, particularly the UNNES environment. Prior to data collection, a pilot test was conducted to ensure the validity and reliability of the instrument.

The data were analyzed using the *Structural Equation Modeling–Partial Least Squares* (SEM-PLS) method with the assistance of SmartPLS software. This method was selected because it is capable of processing data with relatively small sample sizes and does not require the assumption of normal data distribution (Ghozali & Kusumadewi, 2023).

The results of the SEM-PLS analysis provide an overview of the strength and direction of the relationships among variables within the research model. These statistical values allow the researcher to determine whether the proposed hypotheses are accepted or rejected based on significance criteria. Through this analytical approach, the study is expected to provide strong empirical evidence of the strategic role of the service tariff system in enhancing the effectiveness of financial management, achieving revenue targets, and improving institutional performance at Universitas Negeri Semarang (UNNES) as a PTN-BH.

RESULT AND DISCUSSION

The validity and reliability tests were conducted to ensure that the research instrument was reliable in measuring the intended constructs. The analysis results using SmartPLS 4 show that all indicators have outer loading values above 0.70 and Average Variance Extracted (AVE) values exceeding 0.50. These results indicate that all measurement items meet the criteria for convergent validity, meaning that the indicators consistently represent the constructs they are intended to measure.

Table 1. Construct Reliability Test Results

Variable	Cronbach's Alpha	Composite Reliability	AVE	Remark
Service Tariff System	0,836	0,885	0,661	Reliable
Budget Management	0,812	0,873	0,695	Reliable
RGA Target	0,847	0,899	0,735	Reliable
Institutional Performance	0,871	0,913	0,724	Reliable

All Cronbach's Alpha values exceeded 0.70 and all Composite Reliability values were also greater than 0.70, indicating that the research instrument demonstrated good internal consistency. Therefore, the questionnaire was confirmed to be valid and reliable, allowing the analysis to proceed to the evaluation of the structural model. After confirming that the measurement model met the required criteria, the inner model assessment was conducted to examine the causal relationships among variables. This analysis was performed using the bootstrapping method in SmartPLS 4 to test the significance of the structural paths.

Table 2. Path Coefficients and Hypothesis Testing Results

Relationship	Path Coefficient	t-Statistic	p-Value	Remark
X => Y1	0,682	3,987	0,001	Significant
X => Y2	0,603	2,981	0,005	Significant
X => Y3	0,324	2,115	0,043	Significant

The significance level was set at $\alpha = 0.05$, with the critical values of t-statistic ≥ 1.96 and p-value ≤ 0.05. Based on the results, all relationships among variables exhibit t-statistics greater than 1.96 and p-values below 0.05, indicating that all hypotheses are accepted. Therefore, the implementation of the service tariff system has a positive and significant effect on all dependent variables tested in this study.

The coefficient of determination (R^2) was used to measure the extent to which the independent variable explains the variance of the dependent variables. The results are presented in Table 3 below:

Table 3. Coefficient of Determination (R^2) Results

Endogenous Variable	**R^2**	**Interpretation**
Budget Management (Y_1)	0,465	Moderate
RGA Target (Y_2)	0,364	Moderate
Institutional Performance (Y_3)	0,712	Strong

R^2 values of 0.465 and 0.364 indicate that the implementation of the service tariff system moderately explains the variations in budget management and RGA target achievement, respectively. Meanwhile, an R^2 value of 0.712 for institutional performance suggests a strong predictive power, meaning that the model can effectively explain the variance in university performance outcomes. Overall, the structural model demonstrates a good model fit, with significant relationships among variables and satisfactory explanatory power, confirming the robustness of the research framework.

The Effect of the Implementation of the Service Tariff System on Budget Management

The results show that the implementation of the service tariff system has a positive and significant effect on budget management, with a path coefficient of 0.682, a *t*-statistic of 3.987, and a *p*-value of 0.001. This indicates that the more effectively the tariff system is implemented, the higher the level of efficiency, accuracy, and accountability in the university's budgeting process.

Theoretically, this finding is consistent with Public Value Theory, which posits that public institutions generate value through transparent and efficient resource allocation. A cost-based tariff structure enhances revenue predictability, enabling UNNES to plan and allocate its financial resources more accurately, thereby strengthening public value creation. From the perspective of Stewardship Theory, clear and transparent tariff mechanisms encourage managers to act as responsible stewards by reducing discretion-related risks and promoting disciplined budget behavior.

This empirical evidence is in line with Mardiasmo (2018), who emphasizes that a cost-based and transparent tariff systems improve the efficiency of public financial management. In the PTN-BH context, the tariff system serves as a fiscal control tool, ensuring alignment between revenue generation and expenditure needs. By establishing clear price structures, the university can prepare performance-based budgets more accurately, enhance the effectiveness of monitoring, and minimize the risks of deficits and inefficient fund utilization. Thus, the service tariff system operates not only as a pricing mechanism but as a strategic financial governance instrument that strengthens the overall quality of budget management.

The Effect of the Implementation of the Service Tariff System on RGA Target Achievement

The results reveal a path coefficient of 0.603, a *t*-statistic of 2.981, and a *p*-value of 0.005, indicating that the implementation of the service tariff system has a positive and statistically significant effect on achieving *Revenue Generating Activities* (RGA) targets. This suggests that transparent, rational, and cost-based tariff implementation enhances the university's ability to generate independent revenue through academic and non-academic activities. A well-designed tariff structure provides clear financial signals for service units, enabling them to develop competitive programs such as professional training, consultancy, applied research, and facility utilization.

From the perspective of Public Value Theory, institutions generate value not only by managing resources efficiently but also by innovating and expanding services that benefit stakeholders. A cost-based tariff system strengthens value creation by ensuring that revenue-generating activities are aligned with real operational costs, thereby improving financial sustainability. Meanwhile, Stewardship Theory explains that when managers are provided with clear and accountable tariff policies, they are more likely to act proactively to maximize institutional benefits rather than personal or unit-level interests. Transparent tariff mechanisms create strategic incentives for faculties and service units to align their initiatives with institutional revenue targets.

These findings support prior research by Siregar (2021), which demonstrates that consistent tariff implementation enhances productivity and financial performance in higher education institutions. For Universitas Negeri Semarang (UNNES), a proportional tariff system provides flexibility for faculties, institutes, and business units to design income-oriented programs such as professional training, consultancy, applied research, and industrial partnerships. Through accountable financial management, this system strengthens the university's fiscal capacity and supports long-term financial sustainability as a PTN-BH.

The Effect of the Implementation of the Service Tariff System on Institutional Performance

The analysis of the relationship between the implementation of the service tariff system and institutional performance yields a path coefficient of 0.324, a *t*-statistic of 2.115, and a *p*-value of 0.043. These results confirm that implementing the service tariff system has a positive and significant impact on improving institutional performance. This implies that the more effectively the tariff system is implemented, the better the university's overall performance will be.

According to Public Value Theory, institutional performance is enhanced when public organizations adopt financial policies that are transparent, cost-effective, and aligned with stakeholder expectations. A well-implemented tariff system strengthens legitimacy, enhances stakeholder trust, and supports performance-based financial governance. It ensures that resources are allocated more strategically to activities that support the university's mission and key performance indicators (KPI). From the lens of Stewardship Theory, clear and accountable tariff rules encourage managers to behave as stewards who act in the best interest of the institution. The tariff system reduces ambiguity in financial decisions, enhances discipline in budget execution, and fosters a culture of transparency, collectively improving institutional performance.

These findings support existing literature (Putri & Wicaksono, 2022; Susanto & Prabowo, 2023), which highlights the role of transparent financial policies in strengthening university performance in autonomous governance settings. Ultimately, the service tariff system serves as a strategic governance instrument that links financial discipline to performance outcomes, thereby enhancing institutional competitiveness in the PTN-BH environment. By adopting a fair and measurable tariff system, UNNES can balance revenue needs with service user satisfaction. This strengthens public legitimacy regarding the university's financial policies, enhances stakeholder trust, and ultimately has a positive impact on the institution's reputation at both national and international levels.

Overall, the findings confirm that the service tariff system plays a strategic role in strengthening financial governance, enhancing RGA performance, and improving institutional outcomes within PTN-BH universities. The integration of Public Value Theory and Stewardship Theory offers a comprehensive lens for understanding how transparent and cost-based financial policies shape managerial behavior and drive organizational performance. The consistently significant path coefficients, supported by a strong R^2 value for institutional performance (0.712), further indicate that the proposed model exhibits robust predictive power and empirical validity.

Accordingly, the service tariff system can be regarded as a pivotal financial governance instrument that extends beyond its function as a pricing mechanism. It acts as a catalyst for financial reform, organizational accountability, and governance transformation. For UNNES as a PTN-BH institution, the effective implementation of this policy contributes directly to enhanced resource management efficiency, strengthened financial independence, and sustained institutional performance.

CONCLUSION

This study concludes that the implementation of a service tariff system plays a significant and strategic role in strengthening financial governance, improving budget management quality, enhancing RGA target achievement, and ultimately elevating institutional performance within PTN-BH universities. For UNNES as a PTN-BH institution, the results highlight the need for continuous refinement of service tariff policies to better reflect actual cost structures and support financial independence and long-term institutional sustainability. Strengthening policy dissemination, enhancing financial information systems, and improving coordination across work units are essential to ensuring that the tariff system operates effectively as an instrument of governance and financial reform.

Despite offering valuable insights, this study has several limitations. Its focus on a single university (UNNES) may limit the generalizability of the findings to other PTN-BH institutions with different characteristics. The reliance on perceptual survey data may introduce response bias, and the cross-sectional design restricts the ability to capture long-term impacts of tariff reforms. Future studies are encouraged to involve multiple PTN-BH institutions, incorporate objective and longitudinal financial data, and explore additional influencing factors such as digital financial systems, governance practices, and organizational culture.

Overall, this study makes a significant contribution both theoretically and practically by demonstrating the central role of service tariff systems in enhancing financial governance and institutional performance in the PTN-BH context, while also laying a foundation for future research that aims to strengthen financial independence and performance-based governance in Indonesian higher education.

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