

Strategic Planning of Mahardhika Higher Education at the Mahardhika Institute of Technology and Health

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Abstract: *This study explores in depth how strategic planning and standardization in higher education can be enhanced through the integration of Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis with the implementation of the Planning, Programming, Budgeting System (PPBS) model. The study was conducted at the Mahardhika Institute of Technology and Health in Cirebon. It serves as a case study of a private higher education institution that strives to strengthen its academic and financial governance systems sustainably. This study employs a qualitative method with a case study design and a descriptive approach. In this study, data were collected through in-depth interviews, direct observation, and analysis of institutional documents. The findings reveal that integrating SWOT and PPBS enhances the effectiveness of strategic program development. Then, it improves efficiency in budget allocation and promotes institutional accountability to stakeholders. The study underlines that the success of implementing such strategies heavily depends on the readiness of human resources. Then, the availability of integrated information systems and an organizational culture that supports continuous evaluation and reflection. Based on these findings, it is recommended that higher education institutions adopt data-driven, integrated management models to achieve adaptive, efficient, and quality-oriented governance.*

Introduction

Higher education currently faces complex challenges related to technological advances, globalization, and changes in national policies (Habeeb & Eyupoglu, 2024). It means that Universities are not only required to produce competitive graduates but also to be responsive to the needs of industry and global society (Bitar & Davidovich, 2024). That is why strategic planning is a crucial component to ensure the relevance and sustainability of educational quality (Fahim et al., 2021). Planning can no longer be conventional; it must be based on data and systematic analysis (Rayevnyeva et al., 2024). Adaptive marketing strategies are also an important part of designing institutional planning (Mononimbar et al., 2024). The Mahardhika Institute of Technology and Health in Cirebon was chosen as the research subject because it is currently developing an integrated internal quality planning system that aligns with the transformation of modern higher education (Štrukelj et al., 2023).

The SWOT analysis model, which consists of Strengths, Weaknesses, Opportunities, and Threats, is widely used to map an institution's strategic position, both internally and externally (Johnsen, 2015). The Planning, Programming, and Budgeting System (PPBS) provides a structured framework that enables efficient resource management, from planning to evaluation (Dike et al., 2016). Then, Okonkwo et al. (2025) state that integrating these two models yields a technocratic, adaptive, and participatory strategic planning approach. Furthermore, SWOT and PPBS also support the linkage between academic and administrative policies, creating a more systematic and accountable policy flow (Biondi & Russo, 2022).

Many higher education institutions stagnate not because of limited resources, but because of weak integration between planning, implementation, and evaluation (Cerezo-Narváez et al., 2022). Although the SWOT and PPBS models have been used separately in various educational

studies, research examining their systematic integration specifically in private higher education settings remains very limited (Machakaire & Mokhele, 2024). This opens up opportunities for scholarly contributions to address the need for adaptive, accountable, and evidence-based planning systems, particularly in institutions with limited resources (Solangi et al., 2018).

Previous studies by Biondi & Russo (2022), Okonkwo et al. (2025), and Rice (2012) have examined the effectiveness of the SWOT and PPBS models in improving institutional quality and educational governance. However, research focusing on how these two approaches can be integrated to build a responsive and sustainable strategic planning system is still limited. The research results of Cerezo-Narváez et al. (2022) support the notion that a data-driven and systemic approach is crucial for promoting long-term institutional success in educational management. Therefore, this article fills the gap in the literature on integrated planning practices based on SWOT and PPBS in the context of strengthening internal quality systems in higher education institutions, especially those with limited resources, as highlighted in the study by Machakaire & Mokhele (2024).

This study aims to analyze the planning strategies and standardization practices implemented by the Mahardhika Institute of Technology and Health in Cirebon. It is used through the integration of the SWOT analysis and PPBS approach. The primary focus of this study is to assess the effectiveness of integrating both models in the policy formulation, program planning, and goal-based budgeting processes. By employing a qualitative-descriptive case study approach, this study aims to make practical contributions to policymakers in higher education institutions, while also providing theoretical insights into the development of contextual, structured, and data-driven strategic planning models.

Method

This study employs a qualitative-descriptive approach using a case study method, focusing on the Institut Teknologi dan Kesehatan Mahardhika Cirebon as the research site. This approach was selected to allow the researcher to explore in depth the planning and standardization processes in higher education through the integration of SWOT analysis and PPBS model within a real-world context (Tareen et al., 2025). Data collection techniques include in-depth interviews with institutional leaders, strategic planning teams, and financial units; participatory observation in planning and evaluation forums; and document analysis of strategic plans (Renstra), operational plans (Renop), budget reports, and performance evaluations (Kalwar et al., 2018). The collected data were analyzed thematically to identify patterns and strategic issues within planning and budgeting practices (Moutinho et al., 2025). To ensure data validity and reliability, this study applied triangulation of sources, methods, and time, as recommended by Sugiyono (2022), who emphasizes the importance of integrating multiple techniques in qualitative research to obtain credible and in-depth findings.

Result and Discussion

Result

This research has led to the strategic formulation of the planning process at the Mahardhika Institute of Technology and Health, Cirebon. This is done through the development of a Strategic Plan (Renstra) document. This document outlines the institution's vision, mission, and medium-to long-term goals. The Renstra formulation process involved institutional leaders, various work units, and a drafting team consisting of senior lecturers and educational staff. However, observations indicate that not all implementing units have internalized this strategic direction into their annual work programs. This is evident in the uneven distribution of specific performance indicators at the unit level and the lack of oversight in monitoring target achievement.

This study also found that the implementation of programs and activities at the faculty and

study program levels does not fully adhere to objective performance measures. Although general indicators are available in planning documents, most units have not yet established derivative indicators to assess the implementation efficiency and impact of their outputs. This implies that a gap remains between macro-level planning and micro-level implementation, which ideally should work synergistically to achieve institutional goals. Another finding is that Standard Operating Procedures (SOPs) for planning and budgeting tend to emphasize administrative aspects, neglecting to evaluate learning outcomes or graduate quality. This indicates a budgeting orientation that prioritizes routine fund utilization over output-based achievement. Furthermore, annual evaluation documents primarily report on the physical realization and budget absorption, rather than program effectiveness and its impact on academic quality and institutional performance.

Strengths (S)

Mahardika demonstrates a consistent commitment to leadership and academic quality improvement. This commitment is demonstrated through well-planned and structured strategic policies. Then, one example is the establishment of the Internal Quality Assurance Unit (UPMI), a clear demonstration of the leadership's commitment to maintaining educational standards. UPMI operates administratively and is actively involved in evaluating and guiding the implementation of its curriculum. Furthermore, annual training is routinely held to support lecturers in designing Semester Learning Plans (RPS) based on Postgraduate Learning Outcomes (LSP). These initiatives strengthen the internalization of quality standards in daily teaching practice. Then, lecturers participating in the training can systematically apply an outcomes-based approach. Assessment of student achievement is also conducted based on evidence, with student portfolios serving as the primary tool for evaluation. Furthermore, the curriculum team periodically revises the syllabus to align with scientific developments and job market needs. Ultimately, leadership plays a role at the policy level and also oversees operational implementation..

Mahardika has established strategic partnerships with hospitals and healthcare institutions that significantly enhance the learning process. These collaborations can facilitate clinical practice and internships for students across various partner institutions. It also provides them with contextual learning experiences directly linked to their professional field. Additionally, lecturers also benefit from joint research opportunities with hospital partners. These partnerships are mutually beneficial and continually reinforced through memoranda of understanding and periodic evaluations. These collaborations are a core element of the institution's graduate quality enhancement strategy. Each study program is aligned with specific clinical partners relevant to their field. Mahardika ensures that the quality standards of internship locations are consistent with institutional curricula. Regular monitoring and mentoring of students in the field are conducted. This external network is a critical pillar in producing competent and job-ready graduates.

The steady number of new student enrollments over the past five years indicates a sustained level of public trust. The institution has successfully maintained the interest of prospective students despite an increasingly competitive environment among private universities. Promotional efforts are carried out with an educational approach that emphasizes the institution's quality and integrity. Data shows that applicant numbers consistently meet the set quotas without a significant decline. The selection process is conducted transparently and in an accountable manner. Incoming students come from diverse regions, enriching the campus's demographic diversity. The Academic Service Unit offers comprehensive support, from orientation to academic adaptation, ensuring a positive and productive learning experience for students. Both academic and non-academic services are well-coordinated across units. This enrollment stability is a strong indicator of the institution's positive public image.

The institution continues to face challenges related to funding for research and community service. Budget allocation for these two key aspects of the tri-dharma of higher education is not yet optimal. Lecturers interested in conducting independent or collaborative research must

compete for a limited amount of internal funding. Student involvement in faculty research is also not yet systematic. Community service proposals are not fully integrated into the work program planning of each unit. Efforts to improve the quality of research outputs still rely heavily on external incentives. Some lecturers resort to using personal funds to support scholarly activities. These issues highlight the need for performance-based funding mechanisms to strengthen research and community service initiatives.

Opportunities (O)

The demand for healthcare professionals has increased significantly in recent years, especially in Eastern West Java. This growth is driven by a rising population and heightened public awareness of both primary and advanced healthcare services. Local governments and healthcare facilities are expanding job opportunities for certified health graduates. Institutions like Mahardika can capitalize on this demand by developing academic programs that align with labor market needs. Responsive curricula tailored to the local healthcare industry's demands will enhance the relevance of graduates. Students will be more motivated by the broad career prospects, and faculty can design research based on real-world healthcare needs. These data-driven needs can serve as the foundation for developing skill labs and contextual internship systems. The institution will thus play a strategic role in improving community health standards. This opportunity can serve as a leverage point for institutional excellence.

Government incentives, including funding and regulatory relief, are now available to higher education institutions that engage in international collaborations. Programs like the Indonesian International Student Mobility Awards (IISMA) and grants for transnational curriculum development provide vocational institutions with the opportunity to enhance their academic standing. Mahardika can begin establishing ties with international vocational institutions that have strong curricula and laboratory standards. These collaborations will not only enhance graduate competitiveness but also elevate the institution's national and global reputation. Students will benefit from cross-cultural experiences and exposure to cutting-edge healthcare technologies. Lecturers will have the opportunity to engage in high-impact international research collaborations. Such partnerships offer avenues for benchmarking and global-level competency certification. Institutional learning from advanced quality assurance systems abroad is also possible. Campus internationalization can start on a small scale, such as faculty exchanges or joint seminars. These potentials must be managed systematically and sustainably.

Expanding market-driven academic programs is a realistic medium-term strategy. Mahardika has the potential to launch new study programs that are currently unavailable in its operational region. Programs such as medical laboratory technology, medical record management, or occupational therapy could address the needs of the modern healthcare industry. Feasibility studies and market research should be conducted using data-driven methods. Tracer studies and field surveys can help map the interests of students and industry partners. Lecturers and curriculum development teams must be actively involved in the academic planning process. Existing partnership networks can be utilized to secure internship sites and professional competency assessments for new programs. These expansions can also improve the institution's capacity to access infrastructure and equipment grants. A study by Mononimbar et al. (2024) shows that utilizing promotional strategies that align with internal strengths and external market potential can significantly improve an institution's performance in attracting target consumers. Development must prioritize quality over quantity, ensuring compliance with all licensing regulations. This opportunity opens a pathway for Mahardika to strengthen institutional sustainability.

Threats (T)

Competition among private higher education institutions (PHEIs) in the healthcare sector is intensifying. Many PHEIs offer similar programs with greater resources and more aggressive marketing strategies. Students now have numerous options, many of which offer modern facilities

and technology-enhanced learning. Institutions that cannot differentiate their programs will struggle to maintain market share. Mahardika must offer unique value propositions and distinctive learning approaches. Institutional reputation is determined not only by physical facilities but also by the quality of its graduates and alumni networks. Institutional branding needs to be strengthened strategically by highlighting unique advantages. Lecturers must be involved in the publication and dissemination of institutional achievements. Students can also serve as campus ambassadors to enhance the institution's image. These challenges must be addressed through innovative approaches grounded in the institution's actual strengths.

Changes in regulations pose a complex challenge for higher education institutions. Accreditation policies by the Independent Accreditation Body for Health Higher Education (LAM-PTKs) are continuously evolving, requiring readiness in documentation and quality systems. Institutions must be adaptive by forming specialized regulatory monitoring teams tasked with mapping changes and developing rapid, systemic responses. Lecturers and academic staff should receive regular training on the latest quality assurance practices and accreditation instruments. Although Mahardika has a foundational quality system in place, ongoing enhancement is needed to remain competitive. Delays in documentation reform can negatively impact institutional and program-level accreditation. The rigorous accreditation process requires active participation from all campus stakeholders. Each unit must maintain accurate and well-structured performance documentation. These challenges can be reframed as learning opportunities when addressed through collaborative efforts. Change must be viewed as a process of continuous institutional improvement.

Limited human resources (HR) compared to larger private institutions is another critical constraint. Institutions with fewer personnel struggle to expand programs or execute multiple initiatives simultaneously. Lecturers often face high workloads due to an imbalance between the number of personnel and the demands of the tri-dharma. Institutional innovation efforts may stall without systematic HR regeneration and training. While Mahardika has made efforts to recruit new lecturers and enhance internal capacity, challenges persist and require time and resources. Senior lecturers must actively mentor junior staff to prevent performance disparities. Management must develop career development strategies focused on achieving quality benchmarks. Technology adoption can serve as a partial solution to increasing work efficiency amid limited HR resources. Objective and fair evaluations of workloads and task distribution are necessary. These threats can be managed effectively if the institution remains committed to continuous learning and adaptation..

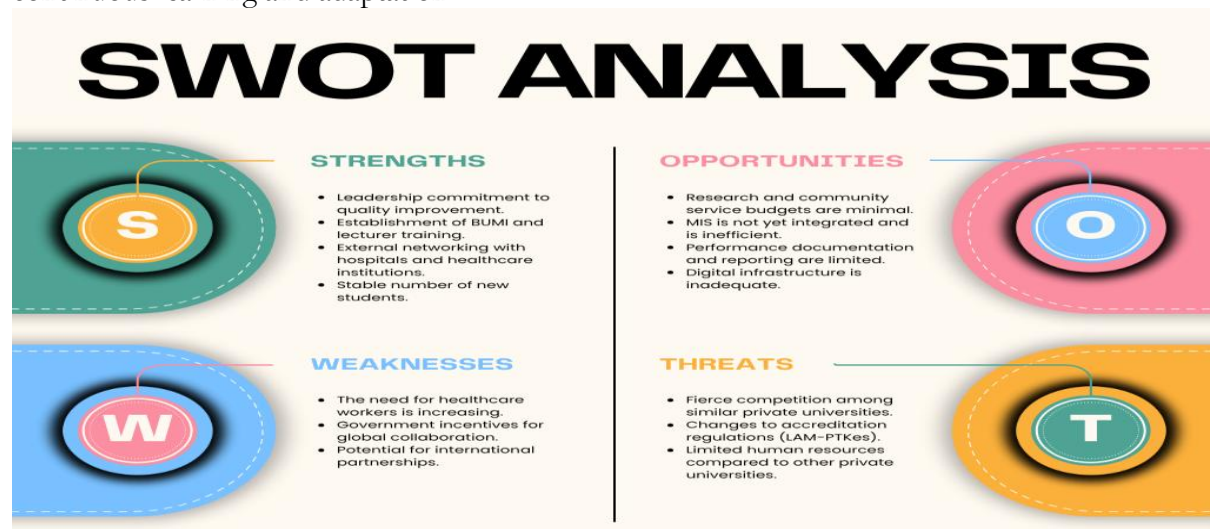


Figure 1. SWOT Analysis Matrix Diagram
Sumber: hasil analisis (2025), diolah.

The strategic positioning of Mahardika Health Education Institute can be visualized through four core elements. On the strengths side, leadership commitment, student enrollment stability, and strong partnerships form the foundation for quality enhancement. Key weaknesses include insufficient research funding, underdeveloped information systems, and weak unit-level reporting. Opportunities arise from increased demand for health professionals and international vocational collaborations. Threats stem from intense PHEI competition and shifting accreditation regulations. These four components interact in shaping institutional strategy. Strengths must be optimized to capture opportunities, while weaknesses must be addressed to prevent exacerbation by external threats. Mahardika stands at a critical juncture to balance internal innovation with external adaptability. The SWOT chart serves as a reflective tool for prioritizing sustainable quality improvements. These findings provide strategic insights for institutional leaders in directing future development.

The SWOT approach is beneficial for mapping internal and external factors in a structured manner but will be ineffective if not translated into measurable and well-planned programs. This underscores the importance of integrating it with the Planning-Programming-Budgeting System (PPBS), which not only guides budget allocation based on priorities but also drives efficiency in academic and non-academic programs. For instance, Mahardika combines assessments of internal strengths, such as faculty quality and infrastructure, with external threats like PHEI competition and national regulations. These analyses are then used to formulate strategic priorities into annual programs supported by proportional budget allocations through the PPBS model. This is not merely administrative documentation but a managerial transformation process that touches the core of organizational culture. Such transformation embeds planning into the institutional life cycle, moving beyond a technical obligation to a tool for building institutional resilience and adaptive capacity amidst ongoing disruption.

The implementation of SWOT-PPBS-based strategies must align with Indonesia's higher education regulatory context, particularly Law No. 12 of 2012 on Higher Education and its derivative regulations. These regulations require all higher education institutions to have integrated internal and external quality assurance systems reflected in the strategic plan. In this context, planning must align with accreditation mechanisms and quality assurance. PPBS provides a framework to ensure that planned activities genuinely support the achievement of national higher education standards. When designed in sync, this strategy not only meets regulatory requirements but also strengthens institutional governance. This is especially important for institutions like Mahardika, which are currently in a phase of quality consolidation and capacity development.

The PPBS model also promotes transparency and public accountability. In annual budgeting documents, each unit is required to set specific performance indicators aligned with institutional strategic goals (Fauzi, A., 2020). Consequently, financial reporting becomes more structured and transparent, serving as a basis for more informed decision-making. The system encourages efficient budget use, prevents waste, and fosters inter-unit synergy through a priority-based allocation framework.

The findings indicate that while Mahardika Institute of Technology and Health, Cirebon, has a comprehensive strategic planning document, gaps persist between institutional-level planning and unit-level implementation. This supports findings by Musnaeni (2022), who noted that strategic planning is only effective when operationalized into the daily activities of implementing units. The absence of standardized unit-level performance indicators hampers the ability to measure their contribution to overall institutional achievements. This discontinuity also weakens the monitoring and evaluation mechanisms, as success benchmarks cannot be assessed quantitatively or qualitatively. In higher education management, synergy between macro and micro-level planning is critical to ensuring program effectiveness.

Discussion

Integration of SWOT and PPBS as a Strategic Framework

The adoption of the PPBS (Planning-Programming-Budgeting System) model has essentially provided a logical framework for linking planning, programs, and budgeting. However, this model will only become optimal if accompanied by the strengthening of human resource capacity in formulating result-based programs. The involvement of all stakeholders, including lecturers and administrative staff, is a key prerequisite to ensure that PPBS does not merely become an administrative document. Therefore, a strong institutional commitment is needed to position planning as a continuous managerial cycle, rather than a ceremonial activity. Strategic and operational planning integration must be embedded as part of the institutional work culture rather than just formal procedures. The SWOT analysis, in the context of Mahardika, provides a comprehensive picture of the institution's strategic position within the landscape of private higher education in Indonesia. Strengths such as leadership commitment to quality, external collaboration networks, and stable student enrollment serve as crucial initial capital. These findings confirm the argument of Nurcholiq (2023) that a consistent quality-oriented top management greatly determines institutional success in higher education.

Challenges and Implementation of Digital Transformation Needs

The identified strengths in the SWOT analysis have not been fully capitalized due to the underdeveloped management information system that supports performance reporting and decision-making. Weak digital infrastructure remains a significant obstacle in implementing data-driven planning, thereby limiting the effectiveness of strategic execution. If this weakness is not addressed promptly, the institution's strengths will erode as external pressures increase. Opportunities such as growing demands for healthcare professionals and international collaboration must be seized quickly by first strengthening internal capacity. Furthermore, regulatory changes and inter-institutional competition compel Mahardika to build anticipatory and responsive systems, not merely adaptive ones. SWOT should not only function as an analytical tool but also as an instrument for constructing a realistic institutional roadmap. Therefore, the results of the SWOT analysis should serve as the primary reference for drafting the strategic plan (Renstra) and be sustainably integrated into the PPBS cycle. Another significant finding is that the main weakness of Mahardika's planning system lies in the suboptimal performance reporting of work units. The absence of specific indicators in several academic programs renders the monitoring and evaluation process weak.

According to Nuryasin & Mitrohardjono (2019), non-standardized performance reporting leads to ambiguity in achieving strategic targets. The internal quality assurance system (SPMI) requires well-measured and well-documented indicators. Without clear indicators, evaluation becomes subjective and cannot serve as a foundation for continuous improvement. This condition underscores the importance of integrating planning and evaluation into a unified managerial system. The PPBS model, if applied correctly, can minimize this weakness by requiring each program to be accompanied by clearly defined performance indicators. A well-structured planning process must always be supported by data-driven evaluation and collective reflection. Therefore, strengthening the reporting system is a priority agenda for building institutional accountability. High-quality evaluation can only be achieved if performance indicators are specified from the outset in a specific, realistic, and measurable manner.

The application of PPBS at Mahardika has provided a more rational and directed planning structure. PPBS encourages the institution to allocate budgets not merely based on routine needs but based on strategic priorities. This aligns with Isamuddin et al. (2021), who assert that PPBS is a model capable of bridging institutional vision with daily operational needs. At Mahardika, each strategic goal in the strategic plan is translated into annual programs that are budgeted accordingly. This creates consistency between long-term plans and short-term actions. However, the success of PPBS implementation highly depends on the quality of data used in planning. Inaccurate or

unavailable data will cause programs to lose direction and relevance. Hence, a reliable management information system and institutional database must be developed. Mahardika must invest in digitalized planning and reporting systems to efficiently support the PPBS cycle. Without strong data support, PPBS will lose its function as a performance-based managerial tool.

A collaborative culture is also a vital aspect reinforced by PPBS implementation. This system promotes cross-unit involvement in the planning and budgeting process, preventing units from working in silos. According to Agus et al. (2022), interdepartmental collaboration is crucial to the success of higher education management in the era of disruption. At Mahardika, PPBS has encouraged internal discussions such as program synchronization meetings between faculties and supporting units. This fosters dialogue and alignment between academic and non-academic programs. Such processes are essential for achieving program coherence and avoiding budget duplication. Collaboration also strengthens ownership of programs and their outcomes.

Active participation from all parties naturally fosters a culture of collaboration and engagement in the workplace. This contributes to increased operational efficiency and effectiveness in achieving strategic objectives. Thus, the success of PPBS does not solely rely on system structure but also on an organizational culture that supports internal synergy. In the context of public accountability, the PPBS model enhances transparency in higher education budgeting. Program- and performance-based planning and budgeting documents provide a solid foundation for internal and external stakeholder accountability.

Budget transparency is a key indicator in institutional accreditation and audits. These findings align with Ary & Sanjaya (2020), who state that higher education accountability increases significantly when performance-based planning systems are fully adopted. At Mahardika, financial reporting is now accompanied by program effectiveness analysis rather than just expenditure realization reports. This marks a shift from merely administrative compliance to result-based management. This transparency also positively impacts public and partner trust, including in strategic partnerships. Thus, PPBS is not just a technical tool but part of a broader strategy to build institutional reputation and legitimacy. Public accountability is a reflection of good and professional governance.

Findings also reveal that the institution has not fully aligned the National Standards for Higher Education (SN-Dikti) with the development of performance indicators. Standardization remains primarily administrative and has not yet focused on outcome-based learning achievement. In the context of higher education reform, SN-Dikti is a foundational element for evaluating institutional quality. Mahardika must align all planning and reporting processes with indicators referencing SN-Dikti. This is essential to ensure the sustainability of accreditation and the relevance of graduates in the labor market. According to Adiyanti & Afandi (2023), institutions that align their performance indicators with national standards tend to be more successful in reaccreditation and earn greater public trust. Therefore, a shift in focus from administrative compliance to outcome-based management is necessary.

Urgency of Internationalization and SN-Dikti Alignment

Integrating national standards within PPBS also strengthens the internal quality assurance system. Planning thus becomes not only a facilitator of routine activities but also a tool for ensuring quality and institutional accountability. The SWOT analysis reveals that Mahardika presents untapped strategic opportunities, particularly in international collaboration. In the era of globalization, cross-border partnerships are increasingly recognized as valid indicators of institutional performance in higher education. Mahardika has the potential to implement double degree programs, collaborative research, and student exchanges, particularly with ASEAN partners. However, the absence of a dedicated unit to manage international partnerships renders these opportunities merely potential. Within the PPBS framework, such strategic opportunities must be translated into structured and budgeted programs and activities. Internationalization

programs should be prioritized in strategic and operational planning documents (Khumaeroh et al., 2024). Without strong institutional support, such opportunities may pass by unrealized. Hence, Mahardika must formulate an internationalization strategy as part of its medium-term institutional transformation. This approach can sustainably enhance institutional competitiveness, not only locally but also regionally.

The success of integrating SWOT and PPBS is not merely dependent on paper-based planning but on institutional capacity to implement them consistently. Technical training and capacity building for staff to understand the essence of both approaches in the higher education context are crucial. According to Azhari (2020), one major challenge in implementing strategic management is resistance to change and low planning literacy among staff. Thus, socialization and active involvement of all stakeholders are crucial to ensure the comprehensive implementation of a strategy. Mahardika needs to develop incentive systems that encourage unit engagement and accountability for strategic achievements. Additionally, regular evaluations of SWOT and PPBS implementation must be conducted as part of a continuous improvement cycle. Without internal capacity building, strategic documents will remain formalities without practical value. Hence, transformational leadership at the managerial level is a key prerequisite for successful strategy implementation.

Considering the above findings, the integration of SWOT and PPBS is a relevant and applicable approach in higher education planning systems. They are complementary: SWOT provides a comprehensive situational analysis, while PPBS offers a systematic framework for implementation. This model also encourages institutions not only to respond reactively to challenges but to develop anticipatory, data-driven strategies. At Mahardika, this integration lays the foundation for more accountable, efficient, and adaptive governance in the face of change. However, the effectiveness of this model heavily depends on institutional commitment, integrated information systems, and a robust evaluation culture (Marlina et al., 2023). Therefore, strategic implementation cannot be separated from capacity building, system digitalization, and human resource transformation. The SWOT-PPBS combination is not merely a management tool, but an organizational change instrument aimed at achieving institutional excellence. In addition to systems and planning, institutional character building is also a crucial component of effective institutional transformation. A study by Toyyibudin et al. (2025) showed that integrated character education can improve discipline and engagement in program implementation, which is also relevant in the context of higher education. With this approach, Mahardika can position itself as a responsive institution amid the national and global dynamics of higher education.

The application of SWOT analysis in this study provides a comprehensive understanding of Mahardika's strategic position in the higher education ecosystem. Institutional strengths such as managerial commitment and external networking are key assets for sustainable development. However, without practical information and reporting systems, these advantages are difficult to capitalize on. These findings reinforce the argument of Mugirotin et al. (2022) that the success of private institutions is greatly influenced by institutional strengthening and system capability. Therefore, institutional development strategies should focus on enhancing digital infrastructure, primarily to support planning, budgeting, and evaluation processes. Furthermore, international partnerships should be embedded as part of institutional strategy, not merely as incidental programs. This strategy is crucial considering global trends and the growing demand for healthcare professionals. Threats arising from regulatory dynamics must also be anticipated by developing a resilient and adaptive internal quality assurance system. Through the integration of SWOT and PPBS, Mahardika has the potential to establish a governance model that is not only responsive but also proactive in addressing environmental changes. This affirms that integrated strategic planning is not a choice but a fundamental necessity in the higher education context.

Findings on the weak integration of SN-Dikti into performance indicators highlight the

importance of outcome-based quality orientation. In modern higher education systems, success is no longer measured solely by the implementation of activities, but by their impact on learning outcomes, graduates, and academic reputation. This study finds that SN-Dikti has not been used as a primary reference in evaluating the performance of Mahardika's units. This indicates the need to align internal planning systems with national quality policies. According to Nuryasin & Mitrohardjono (2019), such misalignment poses risks to accreditation sustainability and public trust. Therefore, the integration of SN-Dikti into PPBS becomes essential not only for compliance but for ensuring education quality. Institutions must develop outcome-based indicators and use them as a foundation for budgeting and evaluation.

Aligning planning with national quality standards ensures that institutional direction corresponds with national policies and global demands (Mugirotn et al., 2022). This alignment is crucial to ensure that educational processes produce relevant, high-quality, and competitive outcomes. From a theoretical standpoint, this study demonstrates that integrating SWOT and PPBS can strengthen strategic planning and performance-based budgeting. SWOT offers an evaluative framework for internal and external environments, while PPBS provides the technical mechanism to implement analytical outcomes into actionable programs. This combination aligns with strategic management principles in education that emphasize clear direction, policy consistency, and efficient resource allocation (Nurcholiq, 2023).

This strategy has begun to show results, particularly in improving institutional accountability and transparency. However, the sustainability of these results requires periodic evaluation and updated planning documents in response to environmental dynamics. Therefore, the integrative SWOT–PPBS model may serve as a reference in strategic planning practices at other higher education institutions. These findings contribute theoretically to the development of data-driven strategic management models. On the practical side, this study recommends the digitalization of planning and reporting systems. Without system innovation, the effectiveness of planning models will be challenging to realize institutionally. Nonetheless, this study has several limitations that must be considered when interpreting the results. It was conducted at only one private higher education institution; thus, generalizations must be made cautiously.

Future research is encouraged to adopt a mixed-methods approach, combining qualitative and quantitative data, for more comprehensive findings. Secondary data such as financial reports, annual performance reports, and accreditation documents should also be analyzed longitudinally. This will provide better insights into the long-term effectiveness of strategy implementation. Furthermore, expanding the study to other institutions will strengthen the findings and offer a more robust comparative foundation. Future studies may also explore the relationship between staff planning literacy levels and the success of SWOT–PPBS implementation. Despite these limitations, the study makes a significant contribution by offering an integrative model that can serve as a reference for strategic and data-driven governance in higher education.

Conclusion

The study concludes that integrating SWOT analysis with the PPBS model offers a strategic and practical framework for enhancing governance quality in higher education. This dual approach enables institutions to identify strategic positions through a SWOT analysis, while ensuring efficient and goal-oriented resource management via PPBS. Key recommendations include: (1) developing a real-time, integrated information system; (2) establishing measurable KPIs aligned with SN-Dikti; (3) strengthening human resource capacity in strategic planning and evaluation; (4) embedding evaluation into annual planning cycles; and (5) fostering a collaborative, data-driven institutional culture. Implementing these strategies consistently can improve competitiveness, quality, and adaptability in a dynamic global context.

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