



# PHENOMENOLOGY STUDIES: INTERPRETING THE BUDGET DEFICIT OF THE STUDY PROGRAM

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## Article Info

### Article history:

Received Juni 02, 2022

Revised Juni 23, 2022

Accepted Juli 28, 2022

### Keywords:

Phenomenology,

Meaning,

Budget Deficit,

## ABSTRACT

*The focus of this research is to interpret the budget deficit of the study program. Budget deficits in study programs are a problem that disrupts sustainability. Budget deficits have always been seen from the financial side which is interpreted as spending greater than receipts. The occurrence of deficits in the study program has been going on for a long time. But there are differences in perception between the foundation and the head of the study program. The research site takes place in the study program of educational institutions in Lampung. The research informants numbered three people. The research took place from the 20xx budget year to 20xy. The definition of the budget deficit is in the form of: suffering. Reconstruct the meaning of the budget deficit in the form of 'lantern' leaders to serve, prosper and glorify.*

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## 1. INTRODUCTION

The management of the study program is related to various aspects. One of them is the financial aspect. Financial aspect management consists of the acceptance side and the expenditure or spending side. If the receiving side exceeds the expenditure side, it means that there is a surplus; If the opposite means there is a deficit. The event or condition of the budget deficit should not occur repeatedly because it will interfere with the continuity of study program activities. In short, the budget deficit poses a threat to the existence of study programs.

The budgeting process according to Mattessich (2013: 448) is one of the social realities, which begins with the preparation of a budget plan by the head of the study program. Reduction of social budget processes according to Bunge (1983b) is associated with the financial budget. Furthermore, the budget plan document is then submitted to the chairman of the foundation for approval. After the Foundation conducts the necessary discussions and corrections, then the budget is approved. The approved budget as the basis for the study program in carrying out its activities.

The competition for admissions of new students is getting tighter over time. The number of students accepted by a study program means that it reflects the admission side. There is a lower acceptance of expenditure / expenditure experienced by the study program in two consecutive years, namely 20xx and 20xy is a kenyaan that must be faced. In this fact, there are differences in perception. On the one hand the head of the study program argues that the budget is not his responsibility. On the other hand, the foundation's perspective understands it as something that cannot be separated from the responsibility of the head of the study program. Different perspectives pave the way for delving into meaning in qualitative research that uses multidisciplinary. Research limits on the budgeting aspects of the deficit that occurs in the study program.

In accordance with the legal basis of the organization, the foundation includes non-profit organizations. If a business unit cannot control the budget deficit for a considerable time, it generally will not work. This principle should still apply to non-profit organizations. In other words, a non-profit organization that always has a deficit will fail to carry out its mission. The continuity of the implementation of higher education tridarma activities, depends not

only on the adequacy of funds but also on the ability to manage funds that ultimately require good financial management.

Foundations are non-profit organizations, but nowadays it is difficult to distinguish them from foundations that seek profit. It is important for this study to highlight the perspective of the budget deficit, which of course concerns money in and out so that it is not just a "conversation" but is examined with a view to interpreting the budget deficit.

The implementation of a protracted budget deficit in the study program is shown because the perspective of payasan and study programs is not the same. From the description of the task and its responsibilities, the head of the study program can deny and disengage from the responsibility of the budget deficit. The debate did not arise, but the problem of budget deficits for the study program was ongoing, so there is a root cause that must be explained. This research effort understands and interprets budget deficits is carried out with a phenomenology study approach. According to Adian (2010:21-44) the use of the study approach is based on the fulfillment of the assumption: first, that the meaning of the result of awareness of social reality that is displayed; second, social reality is present to the subject of informants who undergo and researchers listen to the meaning of the subject.

The general purpose of this study is to define the budget deficit. After the implementation, then the subject of the study program budget manager performs reflexivity. The results of this reflexivity will also result in a new reconstruction of the meaning. Furthermore, the focus of research on how to interpret the deficit budget of the study program based on phenomenology studies?

## 2. RESEARCH METHOD

This research method is an interpretive qualitative study. The approach used is phenomenology. The translation of the meaning of a social reality according to Kamayanti (2016: 51) uses phenomenological studies based on a procedure known as the technique of noema analysis, noesis, epoche, intentional analysis to eidetic reduction. Informants in this study there are two people, namely: first Mr. RR as the head of the study program; second, Mrs. RF as the Foundation.

## 3. RESULTS AND ANALYSIS

### Meaning as a social reality that manifests the subject

From the results of interviews, discussions and explanations from the statement of the head of the study program, qualitative picture of the understanding of budget deficit, net appears as follows:

Table 2: Construction of the Meaning of the Budget Deficit from the Perspective of the Head of the Study Program

Informant	Explanation of the Meaning of Budget Interview 1	Explanation of the Meaning of Budget Interview 2
1 Mr PR, Head of Study Program	<p>MEANING OF MATERIALS</p> <ol style="list-style-type: none"> <li>1) Budget as balance</li> <li>2) Budget as a component</li> <li>3) Budget as planning</li> <li>4) Budget as a commitment of responsibility as well as lack of contribution to the foundation</li> <li>5) Budget as manager bonus</li> <li>6) Budget to cover underfunding</li> <li>7) Budget as a work plan</li> <li>8) Budget as an awareness of God as well as shame if not realized</li> <li>9) The budget remains</li> <li>10) Budget as awareness to reduce certain short-term expenses or savings</li> <li>11) Budget as an operational guideline</li> </ol>	<p>MEANING OF MATERIALS</p> <ol style="list-style-type: none"> <li>1. Budget as balance</li> <li>2. Budget as a component</li> <li>3. Budget as planning</li> <li>4. Budget as a commitment of responsibility</li> <li>5. Budget as manager bonus</li> <li>6. Budget to cover underfunding</li> <li>7. Budget to cover underfunding</li> <li>8. Budget as a work plan</li> <li>9. Budget as an awareness of God as well as</li> <li>10. shame of not realized</li> <li>11. Budget as a way to look for other alternatives (take over, joint h.111, grants, donors) (duplicates, acceleration, etc.)</li> <li>12. Budget as a performance evaluation tool</li> </ol>



Summary of the definition of budget deficit construction in the perspective of the Foundation, presented as follows:

Table 3: Construction of The Meaning of Budget Deficit from the Perspective of the Chairman of the Foundation

Informant	Explanation of the Meaning of Interview Budget 1	Explanation of the Meaning of Interview Budget 2
1 Mrs. RF, 1 Foundation	<p><b>MEANING OF MATERIALS</b></p> <ol style="list-style-type: none"> <li>1. Presence of business units and management delegations (and having sustainability /health)</li> <li>2. The initial struggle of the budget deficit because there is no income</li> <li>3. Budget as a large number of students Awareness of responsibility, not denial</li> <li>4. Budget to cover underfunding</li> <li>5. Budget as a task that has not been fully implemented</li> <li>6. Passive awareness, low loyalty budget</li> <li>7. Budget deficit due to no burden or lack of responsibility</li> <li>8. Budget as a time to replace human resources / penalties</li> <li>9. Budget as capacity building</li> <li>10. Budget as a problem-solving lesson</li> <li>11. Budget as mimesis, mimicking good external elements and bringing them into the organization into new elements</li> <li>12. Budget as a learning in comparing realization with Budget targets as a control tool as feedback to the future</li> <li>13. Budget as a means of mutual agreement between the foundation and the manager as a social contract</li> </ol>	<p><b>MEANING OF MATERIALS</b></p> <ol style="list-style-type: none"> <li>1. Presence of business units and</li> <li>2. Management delegations</li> <li>3. Budget deficit because there is no income</li> <li>4. The initial struggle of the budget deficit</li> <li>5. Because there is no income</li> <li>6. Budget to cover underfunding</li> <li>7. Awareness of responsibility, not denial</li> <li>8. Budget to cover underfunding</li> <li>9. Budget as a task that has not been fully implemented</li> <li>10. implemented</li> <li>11. Passive awareness, low loyalty budget</li> <li>12. Budget deficit due to no burden of lack</li> <li>13. Budget as mimesis, mimicking good external elements and bringing it into the organization becomes a new element of the Budget as learning in comparing realization with targets</li> <li>14. Budget as problem-solving lesson</li> <li>15. Budget a memesis, mimicking</li> </ol>

Based on the meaning of the informant, Mr. Humas, as the head of the study program, the budget deficit for the study program can be interpreted from two aspects/elements. Managerial.

Mr. Humas as the head of the study program in his actions in managing the Study Program must run it managerially. This means that he thinks and acts as the head of the Study Program. The head of the study program is a subject who is positioned as the manager of the Study Program who is directly in the midst of reality. In fact, the budget for Study Program has a budget deficit. The position of the manager of the Study Program in dealing with the budget deficit has created a managerial meaning.

The meaning of the word managerial in the Big Indonesian Dictionary is a person who occupies the position of a manager or leader. Leaders are people who have the highest position. Managerial is a person who not only has authority but is also responsible for everything within the scope of his work activities. Pak Humas in this case also sees himself in a managerial context, namely as a person who thinks rationally how to solve the problem of budget deficits. The budget deficit is a rational instrument that shows the problems that must be solved. The solution really depends on the person in charge, namely the manager of the Study Program.

The managerial sub-elements are then formed by two elements, namely mechanistic and self-warning. Both are described as follows:

Mechanistic. In the sense of mechanistic elements, budget is a construction of meaning in the form of planning, implementation and evaluation. Similarly, deficit budgets are also built from the following understanding.

In the aspect of implementing the plan, Mr. Humas constructed the budget deficit in several explanations. First, the budget as a component. This means that the budget consists of elements of revenue and expenditure. Thus the definition of the deficit budget component means that there has been an Study Program in accepting a condition or reality where the receipt is smaller than the expenditure. Little or low student admission which is a form of admission can in fact only cover the payment of lecturer fees. In turn, the difference cannot cover the operational costs of the Study Program activities. Second, the budget is an aspect of planning what will be accepted and what will be issued. The income, among others, and mainly comes from the admission of students in the payment of credits and semester fees which is the income or cash inflow of the Fisheries Study Program. While on the other hand, expenses are mainly for the payment of lecturer salaries and operational costs of activities or programs of the Fisheries Study Program. Planning is thus a pre-conscious act expressed at this time (at any given time) by the person in charge. Third, budget as a work plan. This means that every action must be planned properly. Planning is the hope for the future expressed today. Something has to start well and kindness is the driver of future action. budget as a work plan. This means that every action must be planned properly. Planning is the hope for the future expressed today. Something has to start well and kindness is the driver of future action. budget as a work plan. This means that every action must be planned properly. Planning is the hope for the future expressed today. Something has to start well and kindness is the driver of future action.

In this case the budget is expected to guide future actions. Therefore, the budget is said to be a work plan in the future.

In the sense of implementation aspects. Mr. Humas sees the need for well-directed implementation. The guidelines are inseparable from the understanding of deficit budget. The budget deficit shows operational instructions that the activities of the Fisheries Study Program are facing obstacles. The problem is the low intake which is then faced with the need to cover lecturer salaries and operational costs.

The guidelines are also an inspiration for what actions the Study Program should take at this time. These actions include: constantly trying to increase intake; looking for rock covers from the Foundation; improve the quality of graduates; save expenses, as well as excellent service. The ideas and ideas about the turmoil faced by the budget deficit gave birth to other sustainable ideas to maintain the continuity of the Fisheries Study Program activities.

In the evaluation aspect, for PUBLIC RELATIONS, the evaluation aspect can be interpreted from several aspects: first, the budget as a manager bonus. This is intended as part of the surplus realized to be part of the management of the Study Program. In the context of a budget deficit, there is no management bonus. Currently, manager bonuses are seen as an incentive mechanism for study program heads to continue to get out of existing deficit crises. Second, for PUBLIC RELATIONS, budget as an evaluation tool. Here the budget serves as a warning to the managers of the Study Program where the advantages and disadvantages are related to the budget aspect.

Budget deficit means there has been a shortage of student intake than expected or targeted. This not only means that the performance of the Study Program is low or decreased, but also questioned the continuity of the activities of the Study Program he led.

The meaning of warning to himself. Mr. Humas realized that he was the manager of the Fisheries Study Program. Self-awareness in the context of budget deficits became a self warning for him. Vigilance is formed from two elements / aspects, namely: the need for help and the need for savings.

The need for help from the Foundation. Mr. Humas realized that the problem of the budget deficit of fisheries study program is not a problem that just happened. The problem then requires a settlement. Resolving the budget deficit means encouraging the Public Relations Officer to apply for assistance to the Foundation. The realization of the action was carried out through a meeting with the foundation. In the meeting discussed how to overcome it. The settlement is based on the results of the joint agreement, which is evidence of the minutes of the meeting stating that the Foundation will close the budget deficit by injecting funds to the manager of the Study Program.

The need for savings. The other side that is also interpreted by Mr. Humas related to the budget deficit is self-pressure. In the face of budget deficit pressures, Study Program Manager needs to save expenses. Spending is done in real social action as savings such as delaying various expenses that are not a priority.

### Psychology

On the other hand, a manager of the Study Program must also have psychological aspects/ elements / attitudes. Mr. Humas interprets budget deficits as aspects of feelings that are under rational consciousness. The feeling of being more of something that is not realized as a reflection of the reality of consciousness in this case is a



budget deficit. The two constructions of meaning built by Mr. Humas are disharmony and commitment and awareness. The first element is the meaning of reflection from within with his position as the manager of the Study Program. The results of self-reflection are then constructed with the meaning of disharmoni. The second element is the construction of the meaning of social interaction between the manager of the Study Program, in this case Mr. Public Relations with the foundation, in this case Mrs. RF.

Not harmonious. Disharmony is a meaning constructed by the Public Relations In the context of budget inequality. A budget that is supposed to reflect the balance of receipts and expenditures in the plan, but then in fact becomes an expense that exceeds receipts. There is disharmony in the spirit of harmony. There is a kind of reality that is different from expectations. It is as if the responsibility for the activity plan actually becomes a denial of responsibility when there is a budget deficit for the Study Program.

The expenditure material exceeds the receipt. Expenses that exceed income are actually caused by the realization of unfulfilled intakes. The intake that is expected as a target is in fact not met or called under target. Thus materially, the flow of money becomes greater than the flow of money as income.

Improved quality of service. Mr. HUMAS's self-reflection of the contextual condition of the budget deficit then becomes the door for efforts to improve the quality of service to internal customers. Existing students need to be provided with good service in order to maintain good retention. Focusing on customers means focusing on providing services and this means maintaining cash inflow receipts from current active students.

Commitment and submission. Commitment is a strong desire to realize the realization as planned. In the context of the budget deficit of the Study Program, it is a highlight for the BS Foundation for the commitment of the Study Program. Obviously the highlight in this case is the manager directly and from time to time.

Low commitment. Mr. Humas reconstructed the meaning of the budget deficit as a low commitment. How is the fact that there is no contribution from the head of the study program to the foundation in the budget deficit, instead the management gets an injection of funds to cover the existing deficit.

Tension in submission. The relationship of budget imbalance through the existence of a budget deficit for the Study Program is a tension between the manager of the Study Program and the BS Foundation. On the one hand, the Foundation as the owner of the Study Program hopes for a surplus, on the other hand, the manager of the Study Program has not been able to realize the fulfillment of the expectations of the BS Foundation. In this tension, the head of the study program finally gave up on religious spiritual values. Although the plan has been well drawn up, in the end we can only try our best and God determines everything.

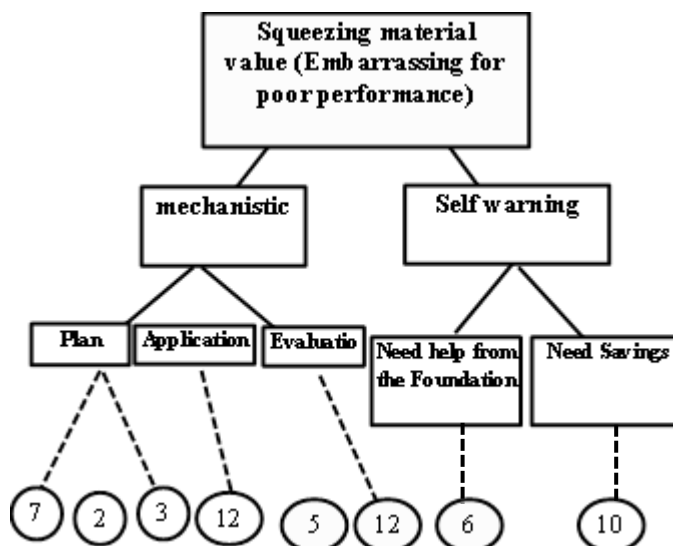


Figure 1: Meaning of Budget Deficit from the Perspective of the Head of Study Program (Managerial Aspects)

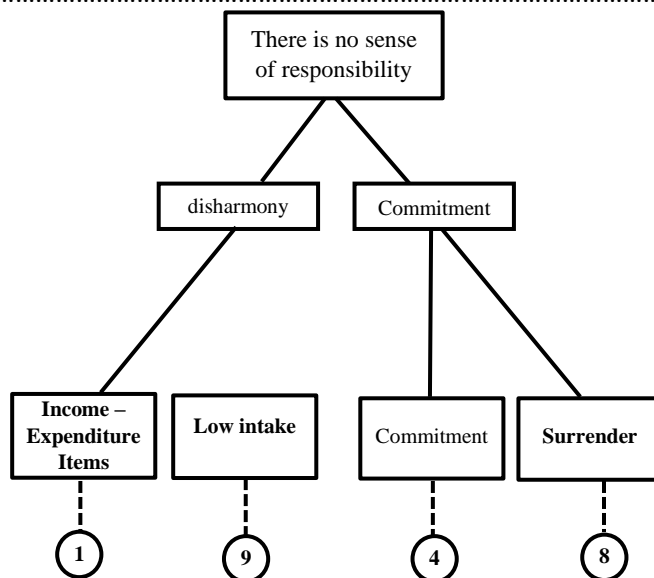


Figure 2: Meaning of Budget Deficit from the Perspective of the Head of Study Program (Psychological Aspects)

### Reconstruction of the New Meaning of Budget Deficit

New meaning by looking at the difficult /critical view of the budget deficit through the perspective of spiritual values that relieve psychological pressure of the self. Interpret the budget deficit that there is a delayed advantage, sincerity in the self, greater sustenance from God for other universities. This can change a new, more humanist perspective. The construction of humanist values means an awareness of responsibility, a seriousness of work that draws closer to the perspective of spiritual values.

The new meaning can be seen from two contexts, the ideal context and the actual context. Ideal is defined as a happy subject (spiritual over matter), actions in accordance with vision, mission, purpose and purpose and still uphold its values. Actual context is defined as an unhappy subject, spiritual under matter, suppressed/destroyed by matter.

The perspective/point of view of information that informants are eroded by values in the materialistic sense and is suffering. Therefore, it is necessary to reconstruct a new meaning in the form of material pressure relief or materialistic suppression.

The material crushes itself, is inhaled, discarded and becomes positive energy even though it remains in deficit. Renewed with positive values / energy continues vision, mission, purpose and purpose.

Throwing away negative mindsets, positive awareness even though it has not succeeded from the deficit. Full of struggle and becomes the substance to make it happen, if silence means getting rid of it.

A new understanding for reconciliation as well as beyond the real actions of the sick. Real action by purifying confined ideas, accompanied by effort and prayer, togetherness that ultimately wins spiritual values.

Spiritual self-control from a study program leader in order to lead by focusing on moving himself and the team in service, well-being and exaltation.

In this study, informants realized the importance of leaders to serve, prosper and respect. This is the new social consciousness by understanding the new meanings of spiritual values that have an impact on self-control, which is devoted, to prosper and to respect, abbreviated as "lantern", will illuminate the way forward and break away from the previous social conditions.

Serving by caring for existing ones, reminding others of excellent service, caring for the deceased (alumni), achieving intake targets. Well-being with management bonuses, motivates the team to achieve the target. Glory by knowing the wishes of the Foundation, minimizing the demand for bailouts, budget deficits do not drag on, efficiency.

Furthermore, as lanterns, related parties get attention, togetherness and know each other. Lanterns illuminate the path of understanding between the Head of Study Program and the Foundation, then over time the level of ability of the Study Program increases from working only to working ordinary to working well, like to work and what it is. Passionate then rises to the level of having a noble heart and always thinking about how stakeholders, customers become happy.

From the description, the reconstruction of the new meaning of the budget deficit can be described as follows:

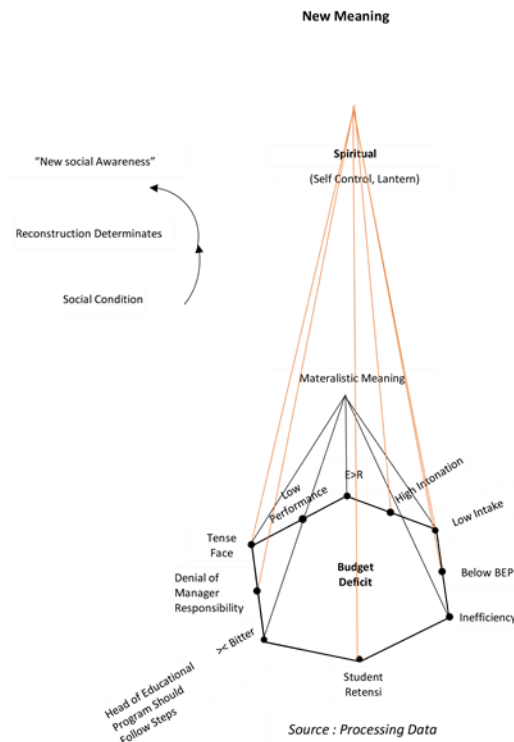


Figure 3: Reconstruction of the New Meaning of The Budget Deficit

From this description, the reconstruction of the new meaning of the budget deficit can be explained in two stages.

**Stage one**

The mystical atmosphere faced by informants is indeed unpleasant. Materialistic constraints such as commitment to responsibility and lack of contribution to the foundation, shame targets are not achieved, the burden of finding other funding alternatives. Ultimately, the big meaning of a budget deficit is to depress material value and the absence of a sense of responsibility.

**Phase Two**

By exploring new meanings, the meaning of the Budget Deficit was reconstructed as part of the head of the study program to serve, prosper and glorify in an atmosphere of spiritual self-control.

Ultimately, the meaning of the budget deficit felt by the head of the Study Program can shift from a self-oppressive and less responsible meaning to a spiritual meaning of self-control to become a devoted, enriching leader. and glorify (Lantern).

The redefinition of the budget deficit from quantitatively smaller its acceptance than its spending, shifts to the qualitative definition that a budget deficit is a self-imposed state and the absence of a sense of responsibility that must be poured into positive energy in a spiritual atmosphere. self-control to serve, prosper and glorify (Lantern). The redefinition of the budget deficit has "surpassed" the existing theoretical concept that simply states "quantitatively" i.e. revenue is smaller than expenditure.

The new meaning is in the form of spiritual meaning by winning the VMTS (Vision, Mission, Goals, Targets) which contains optimism, positive values. Vision, Mission, Goals and Goals as "Binder".

Vision, Mission, Goals and Targets are recognized as the right initial commitment, which is the basis of trust between parties. With spiritual meaning, steps of togetherness, cooperation, a conducive work environment, work culture, happiness will be more easily achieved. Reconciliation struggles in a materialistic sense of suppressing oneself illuminated by spiritual meaning by removing negative energy and creating positive energy.

Vision, Mission, Goals and Targets are the initial agreement between the head of the study program and the Foundation and are then outlined in the budget planning. The head of the study program must understand well about the budget he has planned, so that in its implementation, ideas are needed as controls if there are differences. The role of spiritual meaning will fortify the journey to achieve the targets in the budget which in turn will achieve the reputation and independence of the study program.

With this new meaning, a Study Program Leader is expected to be able to become like a Production Manager and a Sales Manager. This will have an impact on the sense of responsibility and sense of belonging to the continuity of the Study Program, with the following description:

1. There is a difference between a Study Program Leader can be like a Production Manager before knowing the cost of production and knowing more "aware" of activities during the production process / learning process towards production / learning time, damage to raw materials / learning quality, damage to finished goods / alumni output. Each activity is measured by loss as measured by production cost per unit. The calculation of the cost of production is explained and standardized by the Financial Manager.
2. Fully responsible for the efficiency and productivity of production/learning operations as measured by numbers.
3. Presented periodically in management meetings and conveying problems and improvements.
4. Measurable things from the production manager/head of the study program that carry out company/foundation policies can be interpreted and understood by their subordinates, which in the end "performance" can be measured.
5. A. Not only understand the calculation of the cost of production  
 B. Not only understand how to create a Business Plan / Budgeting  
 C. Not only participate in deciding and planning a Business Plan/Budgeting but can "interpret it" (because participating in budgeting has no effect on performance)
6. Performance benchmarks are numbers, as well as narrative/qualitative.
7. Guilty to yourself professionally if you cannot achieve production targets / learn to meet consumer orders that result in sales targets not being achieved. Thus, continuous improvements are made.

From the description, the figure of the Head of Study Program in the operationalization process in universities plays a very important role in the sustainability and progress of the Study Program. Therefore, it is very important for the Head of study program to know what the Chairman of the Foundation wants and vice versa. The actions of each party to meet the expectations of the other party.

#### 4. CONCLUSION

From the results of the study, it can be concluded that the budget deficit gives important meaning in accordance with existing problems. It can be concluded as follows:

1. Informant Of The Head of Study Program defines a budget deficit as a value that pushes itself (from the managerial aspect). Budget deficit is the meaning of planning construction, implementation and evaluation (mechanistic) and warning to yourself of awareness of the need for foundation assistance and savings. Another thing, budget deficit is a construction of meaning as the absence of a sense of responsibility from the psychological aspect, the result of self-reflection on the meaning of commitment and disharmony. The meaning of budget deficit construction in the perspective of the Chairman of the Foundation, the budget deficit as a measure of the performance of the Head of the Study Program cannot be denied the sense of responsibility of the Head of study program to achieve the sustainability, reputation and independence of the Study Program (The Head of the Foundation photographed the Head of the Study Program).
2. The informant of the Head of Study Program reconstructed the meaning of the budget deficit by seeing that materialistic pressures needed to be released, utilized, discarded and become positive energy to purify ideas followed by new meanings with spiritual values in action. in accordance with the truth in vision, mission, purpose and objectives. Reconstruction of new meanings is seen from spiritual leadership as a new social condition for self-control that further encourages leaders to serve, prosper and glorify or abbreviated as "lanterns".
3. The redefinition of the Budget Deficit has gone beyond theoretical concepts that are only quantitative (income is smaller than expenditure). The redefinition of the budget deficit by researchers was formulated that the Budget Deficit is a state of self-squeezing and the absence of a sense of responsibility that must be thrown into positive energy in an atmosphere of spiritual self-control to serve, prosper and glorify. (Lantern).

#### SUGGESTION

Interpreting budget deficits is very important in addition to understanding budgeting, because participating in budgeting alone has no effect on performance. Measurable performance is not only narrative / qualitative but also measurable numbers that make it easier to assess, compare and evaluate.

1. Researchers suggest that planning, communication, coordination, transparency, responsibility (eliminating the mindset of denial), performance benchmarks are very important for the Head of Study Program for the sustainability of the reputation and independence of Study Program. The new meaning from a spiritual perspective with prayer, sincerity must also be balanced with hard work and commitment to things that are shared, namely vision, mission, goals and goals.





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2. Researchers suggest that the Head of study program be like a professional "Production Manager and Sales Manager". Another thing to be a leader who is able to control himself who can act as a driver of leadership functions. Furthermore, carry out the main task of a leader to serve, prosper and glorify or "LANTERN".

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