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Analysis of Business Law Approaches in Realizing Public Information Openness in Muhammadiyah Universities

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Article Info

Abstract

Public information disclosure in Muhammadiyah universities has become a very important issue in today's digital era. This study wants to analyze and compare business law approaches in ensuring public information disclosure in the Muhammadiyah education environment. In this study, it also adopts a socio-legal/interdisciplinary approach involving legal, information technology, and information management perspectives to understand the impact and benefits of public information disclosure in the context of Muhammadiyah universities in the increasingly complex digital era. This research involves a comparative analysis of the business law approach used in ensuring public information disclosure in Muhammadiyah universities with approaches used in other educational institutions. The results showed that Muhammadiyah universities have made significant steps in improving public information openness, especially in adopting advanced information technology and information management. However, there are challenges that need to be addressed, including the need to ensure compliance with applicable laws and regulations, personal data protection, and building a culture of transparency and accountability across institutions.

A. INTRODUCTION

In recent years, digitalization has grown rapidly in Indonesia and affected various aspects of life, including in the field of government. This rapid development requires the government to adapt quickly, both at the national and regional levels. One of the main demands in this digital era is the fast and accurate delivery of information by the government to the public. To face the challenges of information technology development, in 2003, the Indonesian government issued Presidential Instruction No. 3 of 2003 concerning national policies and strategies for e-government development. This marks the first step for the government in implementing e-government in Indonesia. According to the World Bank e-government refers to the use of information technology by the government that aims to facilitate relations between society, business, and government institutions (Satriananda & Mutiarin, 2023). Public information disclosure (KIP) is an important element to ensure transparency and accountability of an institution, including universities. However, there are many obstacles experienced by

universities in implementing KIP. This is in line with Mochammad Rozikin's research entitled Implementation of Public Information Openness Policy in Higher Education: Study at State University of Malang. Where the absence of an Information and Documentation Management Officer (PPID) in universities is a serious obstacle in implementing KIP on campus. So that information seekers still often ask for information to other work units (Rozikin et al., 2020).

Meanwhile, according to Afwan Faizin's research, PPID as a manager of public information services has not been optimal in providing public information services in accordance with the mandate of Law Number 14/2018. The contributing factors are: First, many leaders at the Bureau, Section, and Subdivision levels do not know the obligations and urgency of public bodies that must have PPID to manage and service public information. Second, the incomplete List of Public Information that has been displayed on the UIN Jakarta website including supporting documents. Third, there is no infrastructure support, and, adequate information officers so that PPID performance can run simultaneously and continuously (Faizin & Mansur, 2018), mengingat tugas PPID adalah tugas yang penting untuk menjamin keterbukaan infomasi publik. The number of universities that have problems with corruption is the result of non-transparency in information management. The convoluted management system makes it difficult for the public to access information that is useful to supervise every activity of the University. One way for universities to be free from corrupt practices is to improve the governance of universities, namely creating good information management media. As demanded by Law Number 14 of 2008 concerning Public Information Openness and in order to ensure public information disclosure, every public body must have an Information and Documentation Management Officer (PPID) (A. Putra, 2017).

Some of these studies only discuss the urgency of PPID within the scope of state universities, so it is necessary to develop the application of public information disclosure in private universities including Muhammadiyah universities. The implementation of e-government must also pay attention to the readiness of internet and communication network infrastructure in an area. The success of e-government largely depends on the availability of adequate infrastructure to support connectivity and accessibility of information across the region. Therefore, the government needs to pay attention to and improve internet and communication network infrastructure throughout the region so that the implementation of e-government can run well. By implementing e-government, the government is expected to increase efficiency, transparency, and public participation in the decision-making process and delivery of public services (Muchsinin, 2022). Through the use of information technology, the government can provide easier and faster access to the public and businesses in obtaining information and interacting with government agencies. Overall, the implementation of e-government in Indonesia is an important step in facing the

challenges of information technology development. By paying attention to adequate network and communication infrastructure, the government can utilize information technology effectively to improve public services and strengthen relations between government, society, and business.

In this increasingly advanced digital era, public information disclosure in Muhammadiyah universities has also become a very important issue. The presence of information technology and paradigm shifts in access to information have provided new challenges and opportunities for educational institutions (Faizin & Mansur, 2018) to ensure transparency and accountability in the provision of information to the public. In this context, the business law approach plays a key role in regulating and facilitating public information disclosure in the Muhammadiyah educational environment.

A business law approach can be used to ensure transparency in the financial management of Muhammadiyah Higher Education. This will realize the provision of clear information about budgets, expenses and sources of income. A business law approach can also help in developing an effective internal audit process to check the Muhammadiyah College's compliance with the principles of public information disclosure and other related regulations. The results of these audits should be used to improve existing policies and procedures. In the case of violations or disputes related to public information disclosure, a business law approach can also be used to manage conflicts well. It involves negotiation, mediation, or necessary legal action. It is also important to educate all relevant parties in Muhammadiyah Higher Education about the importance of public information disclosure and the consequences if it violates the law. Business law approaches can include training and socialization. The business law approach in this context is not only about compliance with the law, but also about building a culture of transparency and accountability in Muhammadiyah Higher Education. This will ensure that public information is easily accessible to the public and that the institution operates ethically and efficiently. However, to understand holistically the challenges and benefits of public information disclosure in Muhammadiyah universities, a socio-legal/interdisciplinary approach involving legal, information technology, and information management perspectives is needed. This approach allows us to explore the impact and gain a deeper understanding of the interrelationship between business law, the use of information technology, and information management in the context of public information disclosure.

Article 1 Paragraph 2 of Law Number 14 of 2008 concerning Public Information Openness (KIP) does not specifically mention the regulation of public information disclosure in Muhammadiyah universities. This KIP Law regulates more about the obligations of public bodies, including government agencies, state institutions, and other legal entities that carry out state duties. Although not

explicitly regulated in the KIP Law, Muhammadiyah universities can still adopt the principle of public information disclosure as part of best practices in information management. Many Muhammadiyah universities also have their own internal policies or regulations governing access and transparency of information to the public, although they have not been specifically regulated by law. It is important to note that although Muhammadiyah universities may not be directly bound by the Public Information Disclosure Law, it is necessary to ensure transparency and accountability in providing information to stakeholders. Best practices in information disclosure can help build trust and meet public expectations of educational institutions, including Muhammadiyah universities.

In the context of Muhammadiyah universities, public information disclosure is an important issue that needs to be addressed properly. Universities must ensure that relevant and important information is accessible to the public in a transparent and accountable manner. A business law approach can assist universities in creating an adequate legal framework to regulate public information disclosure (Tjoetra, 2019). One approach that can be used is to adopt internal policies or university regulations that regulate access and transparency of information to the public. Although not specifically regulated by the Public Information Disclosure Law (Yulhan et al., 2021), Muhammadiyah universities can develop internal policies that follow the principles of information disclosure as a best practice. In addition, Muhammadiyah universities can also use advanced information technology and information management to improve public information openness. The use of information technology, such as online platforms or information management systems, can facilitate access to information for the public. Universities must also ensure the security of personal data and compliance with applicable laws and regulations in information management (Wanprala et al., 2020).

Muhammadiyah educational institutions have the potential to be role models in the development of quality human resources that can face better demographic bonuses in the future. Excellent human resources are those who are able to operate in various sectors by prioritizing impeccable integrity, without the practice of corruption, collusion, and nepotism (KKN) (Sholawati, 2021). Muhammadiyah universities need to establish official policies that encourage public information disclosure as the main principle in their operations. This policy must be implemented and followed by all members of the college, including leaders, faculty, staff, and students. By providing access to relevant information, both to students, lecturers, staff, and all university stakeholders so as to strengthen trust and maintain its integrity. Public information disclosure can mitigate corruption and unethical practices in Muhammadiyah universities.

Muhammadiyah Universities have differences with State Universities, namely in terms of governance, because Muhammadiyah Universities do not fully

source their budget from the government (Ratnasari et al., 2018). Therefore, it is necessary to be an example for other universities to ensure public information disclosure. Information disclosure in Muhammadiyah Higher Education can increase public trust in the company/association. When relevant information can be accessed easily, the public feels that the College operates in a transparent and accountable manner. This will strengthen the relationship between universities and the community as well as the image and reputation of AUM (Amal Usaha Muhammadiyah) in the Muhammadiyah company/association. Based on the above problems, the formulation of the problem to be raised is: (1) How can the business law approach be used to ensure public information disclosure in Muhammadiyah universities?, (2) What are the impacts and benefits of public information disclosure in the context of Muhammadiyah universities in the increasingly complex digital era?

B. RESEARCH METHOD

This research uses a socio-legal/interdisciplinary approach (Tamanaha, 1997) involving legal, information technology, and information management perspectives. This approach makes it possible to understand the impact and benefits of public information (Wiratraman, H. P., & Putro, 2019) disclosure in the Muhammadiyah educational environment in an increasingly complex digital era. The comparative analysis method was used in this study to compare the business law approach used in ensuring public information disclosure in Muhammadiyah universities with the approach used in other educational institutions. The data and information used in this study were collected through literature studies and field research. Literature studies are conducted to collect information on policies, regulations, and literature related to public information disclosure in Muhammadiyah universities and other educational institutions. While field research is conducted through interviews with related parties in Muhammadiyah universities and other educational institutions, the people who are the target of interviews include the manager of the finance bureau, the central bureau of information technology and several relevant bureaus and institutions. The interview aims to gain deeper insights and perspectives on the steps taken in improving public information disclosure, the challenges faced, and the resulting impact. Meanwhile, field research was conducted through interviews with related parties at Muhammadiyah universities and other educational institutions, the people who are the target of interviews include the manager of the finance bureau, the central bureau of information technology and several relevant bureaus and institutions. The interview aims to gain deeper insights and perspectives on the steps taken in improving public information disclosure, the challenges faced, and the resulting impact. Interviews were conducted with policy makers on campus including financial managers, information technology managers.The comparative

analysis was conducted by comparing the business law approach used in ensuring public information disclosure in Muhammadiyah universities with the approach used in other educational institutions. The collected data is analyzed qualitatively by identifying patterns, common findings, and differences in the approaches used.

C. RESULTS AND DISCUSSIONS

Fostering Integrity: Unveiling the Impact of Open Information in Muhammadiyah Higher Education

The implementation of public information disclosure in Muhammadiyah Higher Education plays an important role in building a culture of integrity, increasing accountability, and reducing the risk of corrupt practices. By providing wider and more transparent access to information, Muhammadiyah Higher Education can strengthen the foundation of a Corruption-Free Area and create an environment of more integrity. Muhammadiyah Higher Education is expected to be the initiator of transparency and accountability in every university to create public trust. Public trust is concerned with the creation of processes and governance that ensure that public resources are used appropriately (Good University Governance) (Aprilia, 2022). Surayani explained in a book entitled "Good University Governance" quoted by Muhsin concluded that one of the efforts to improve the quality of education can be done by implementing good governance in universities (Muhsin et al., 2020). The characteristics of the implementation of Good University Governance according to the United National Development Program (UNDP) (Mustafa, 2014) reveal that there are nine characteristics or principles that must be adopted and developed in order to achieve good governance, including: Participation, Rule of Law, Transparency, Responsiveness, Consensus Orientation, Equity, Efficiency and Effectiveness, Accountability, and Strategic Vision. According to Mardiasmo, of the nine characteristics, there are at least three things that can be played by universities in managing finances, namely the creation of transparency, accountability, and value for money (Mardiasmo, 2018).

The financial management of universities in Indonesia shows low transparency in financial management and accounting, this can be seen from several cases of the arrest of 2 rectors from the University of Lampung, and this Udayana University has proven that financial management and accounting in universities have not been fully carried out transparently. Muhammadiyah Higher Education has differences with other universities, namely in terms of governance, because Muhammadiyah Higher Education budget sources are not entirely from the government because it is a Muhammadiyah Business Charity (AUM). Therefore, it needs to be a reference for other universities to ensure public information disclosure. This indicates greater financial independence in the governance of Muhammadiyah Higher Education compared to other universities

that may be more dependent on government funds or public budget sources. This financial independence can influence the policies, strategies, and priorities taken by Muhammadiyah universities.

In addition, the existence of Muhammadiyah Business Entities as a source of budget requires Muhammadiyah Higher Education to carry out the principles of transparent and accountable governance. Public information disclosure is very important in this context, so that the wider community, including students, parents, and the general public can monitor the use of budgets, policies, and management of Muhammadiyah Higher Education. Thus, the principle of public information disclosure must be a reference for other universities to ensure transparent, accountable governance, and meet financial sustainability standards, especially for universities that have budget sources from Business Entities or other entities outside the government. This aims to encourage accountability and integrity in the management of universities and build public trust in these educational institutions.

Transparency in campus financial management is not just waiting for demands from students (Milad et al., 2019), but has become a statutory obligation of universities. Through the issuance of Law No. 14 of 2008 concerning public information disclosure. In accordance with Law No. 20 of 2003, the university is a public body administering the state in the field of education that takes care of higher education levels. If referring to the understanding of public bodies and state administrators, the campus is also included in public bodies and also has the obligation to present public information regularly and on time. In measuring the level of transparency in higher education management, principles are applied which include financial transparency, student admission procedures, accounting procedures, financial reporting, recruitment of lecturers and staff, selection of structural officials, management selection, and other important information, to stakeholders adequately and accurately (Mindarti et al., 2022).

Increasing accountability and transparency in Muhammadiyah Higher Education is very important. Accountability is a fundamental requirement to prevent abuse of power and ensure that governance systems in higher education institutions focus on national targets and check and balance systems. Transparency involves the collection and availability of information and its accessibility for public scrutiny. In Muhammadiyah, administrative governance and public accountability have been a longstanding tradition at all levels of the organization. Muhammadiyah has released detailed data on its various assets, demonstrating transparency and accountability. However, there are challenges in realizing a Corruption-Free Area in Muhammadiyah Higher Education, including the availability of human resources and information technology (IT) capabilities.

Some institutions face limitations in terms of adequate human resources and the ability of Information Technology to implement effective transparency and

accountability systems (Soge, 2020). Therefore, Muhammadiyah needs to take steps to improve the quality and capacity of human resources and IT infrastructure to support public information transparency. In addition, it takes commitment and awareness from all parties in Muhammadiyah Higher Education to carry out the principles of Good University Governance consistently and continuously. By applying the principles of Good University Governance and increasing transparency and accountability, Muhammadiyah Higher Education can contribute significantly in creating an educational environment that is integrity, efficient, and trusted, and can build better public trust.

The trend illustrates the number of universities participating in the information disclosure ranking carried out by the Information Commission, the number continues to increase. However, the number of universities in the informative and towards informative categories decreased in 2021 compared to 2020 and the number of universities in the uninformative category increased in 2021 compared to 2020 (Jannah Miftahul et al., 2022). By involving all relevant parties and building a culture of transparency, integrity, and accountability, Muhammadiyah Higher Education can create an environment that is intolerant of corruption. Muhammadiyah has an extensive educational network, including colleges, schools, and other educational institutions. Muhammadiyah institutions can play an important role in increasing cadres' awareness and understanding of the dangers and negative impacts of corruption on national development. Muhammadiyah can establish and support anti-corruption institutions or study centers that aim to conduct research, analysis, and policy development related to corruption prevention and eradication. This study center can be a source of knowledge and recommendations for Muhammadiyah and the general public in an effort to create WBK. It was recorded that in 2019 at the Muhammadiyah PP office hall, the KPK had collaborated with the Central Board of Muhammadiyah in anti-corruption education training for leaders of legal education managers in Muhammadiyah universities (Ferdiansyah, 2019) The activity was attended by at least 31 participants consisting of the Dean of the Faculty of Law or representing 27 Muhammadiyah Universities throughout Indonesia, namely Muhamadiyah University (UM) Pare-Pare, UM Buton, UM Surabaya, STIH Muhammadiyah Kisaran, Asahan. Then UM Bengkulu, UM West Sumatra, UM Purwokerto, STIH Kotabumi, UM Yogyakarta, UM Magelang, UM Sidoarjo, UM Malang, UM Mataram, and others. The collaboration has inspired other educational institutions to follow in his footsteps and make good governance an integral part of Muhammadiyah's corporate culture.

The Interplay Between Business Law and Public Disclosure at Muhammadiyah Universities

The business law approach refers to the way of approach or strategy used by an educational institution or business entity to understand, implement, and comply with legal aspects in its operations. This approach aims to create an environment that complies with the law, manages risk, and ensures the sustainability and growth of the institution. The business law approach can be one of the effective means to ensure public information disclosure in universities, including in Muhammadiyah universities. Some important aspects that can be covered in this approach include: Policy and Regulation, Protection of Intellectual Property Rights, Supervision and Law Enforcement, Social Responsibility and Ethics.

Business law can be used to formulate policies and regulations that encourage public information disclosure in universities. For example, by requiring universities to provide open access to important information such as academic policies, budgets, financial reports, and research results. Business law also plays a role in protecting intellectual property rights related to information generated in universities. In this case, universities can ensure that information produced by lecturers, researchers, and students is legally protected, but still accessible to the public openly. Business law can also regulate transparency in contracts and cooperation between universities and other parties, such as industry partners, government agencies, or donor agencies (Muhaimin, 2018). With provisions that require the publication of information related to cooperation and contracts, information disclosure can be maintained and prevent corrupt practices or abuse of power. The business law approach also involves supervision and enforcement of violations of public information disclosure. Muhammadiyah universities can use business law as a tool to monitor and crack down on actions that violate information disclosure, both from internal and external institutions.

Business law also considers the social and ethical responsibility of universities in carrying out their operations. In the context of public information disclosure, a business law approach can encourage Muhammadiyah universities to adopt the principles of transparency, accountability, and honesty in providing open access to important information. By using this business law approach, Muhammadiyah universities can ensure that public information disclosure becomes an integral part of their activities and operations (Ulya & Musyarri, 2020), thus providing wider benefits to society and creating a transparent and accountable academic environment.

A business law approach in achieving public information disclosure at universities, including in Muhammadiyah, can provide a comprehensive framework for regulating policy (Rijati et al., 2015), protecting intellectual property rights, exercising oversight and enforcement, and promoting social and ethical responsibility.

First of all, in formulating policies and regulations, business law can provide a strong legal foundation to encourage Muhammadiyah universities to provide open access to public information (Nasution, 2016). Through this policy, universities are required to actively publish information that is important to the public, such as academic policies, internal regulations, budgets, financial reports, and research results. Thus, students, lecturers, researchers, and the general public can easily access this information, which in turn increases transparency and accountability in the academic environment.

Second, the protection of intellectual property rights is also an important part of the business law approach related to the disclosure of public information. The University of Muhammadiyah can utilize business law to ensure that information generated by lecturers, researchers, and students is legally protected. This means that the information cannot be used without permission or copyright theft (M. G. L. Putra et al., 2021). However, at the same time, universities also need to maintain open access to such information so that it can be widely utilized by the public. In this regard, business law can provide the right framework for creating a balance between the protection of intellectual property rights and open access to public information.

Third, a business legal approach through supervision and enforcement is also important to maintain compliance with public information disclosure. The University of Muhammadiyah can use business law as a tool to monitor and crack down on violations of information disclosure from both internal universities and external institutions (Sutarso, 2019). In this regard, the regulations and procedures established through business law can provide a clear framework to ensure that any violation of public information disclosure is dealt with firmly. With effective supervision and law enforcement, Muhammadiyah universities can create a culture that prioritizes transparency and minimizes the risk of information disclosure violations.

Lastly, the business law approach also includes the social and ethical responsibility of universities in the disclosure of public information. In this context, business law encourages Muhammadiyah universities to adopt the principles of transparency, accountability, and honesty. In this regard, universities are expected to proactively share relevant information with the public, explain how decisions are made, and involve the public in decision-making processes that impact them (Fadila et al., 2022). In addition, the business law approach also encourages universities to engage in broader social responsibility, such as through the disclosure of information about environmental activities, sustainability programs, and contributions to society (Sa'ban, 2022).

A business law approach can provide significant benefits to educational institutions, including colleges, in a number of ways. Here is a detailed description of how a business law approach can benefit educational institutions:

1. Legal Compliance and Risk Management
   a) Legal Compliance
   The business law approach helps educational institutions to understand and comply with regulations and laws pertaining to education, finance, consumer protection, data protection, and other related matters. This helps prevent potential legal conflicts.
   b) Risk Management
   Business law helps educational institutions identify and manage legal risks, including risks related to litigation, finance, data management, and others. By understanding these risks, educational institutions can take the necessary precautions.
2. Institutional Governance and Policy
   a) Policy Development
   The business law approach helps in the development of appropriate and adequate internal policies for educational institutions. This includes policies related to ethics, information disclosure, intellectual property rights, data protection, and more.
   b) Good Governance
   Business law can guide educational institutions in applying the principles of good governance, ensuring transparency, accountability, and efficiency in decision making, including financial decisions and resource management.
3. Legal Protection and Intellectual Property Rights
   a) Asset Protection
   Business law helps educational institutions protect their assets, including land, buildings, technology, and intellectual property. This involves patents, copyrights, trademarks, and others.
   b) Intellectual Property Rights
   The college produces a lot of research and intellectual work. The business law approach helps in managing and protecting these intellectual property rights, ensuring appropriate recognition and benefits.
4. Efficient and Transparent Financial Management
   a) Tax and Accounting Compliance
   Business law guides educational institutions in complying with relevant taxation rules and accounting principles. This helps maintain adherence and transparency in financial reporting.
   b) Fund and Investment Management
   The business law approach helps in the wise management and investment of funds in accordance with applicable financial laws and regulations.

5. Management of Relations with External Parties
   a) Contracts and Partnerships

Business law assists educational institutions in formulating, understanding, and negotiating contracts with external parties such as service providers, contractors, or academic partners. This ensures a fair and profitable agreement.

b) Dispute Resolution

A business law approach can guide educational institutions in effective and efficient dispute resolution, including mediation, arbitration, or litigation that may occur.

The business law approach provides a structured and detailed framework for educational institutions to run their operations efficiently, transparently, and in accordance with applicable legal rules. This ensures the sustainability and growth of the educational institution and protects the interests of all stakeholders, including students, lecturers, employees, and the general public. Overall, the business law approach is mainly the business aspects of Business Entities, the legal structure of Muhammadiyah Business Entities that manage university resources and budgets. This includes the rules for the establishment, ownership, management, and responsibility of Business Entities as business entities that support higher education. In the context of public information disclosure in universities, Muhammadiyah provides a strong legal foundation to ensure transparency, accountability, and fairness in access to public information. By applying this approach, universities can create an academic environment that is transparent, responsible, and provides wider benefits to society.(Ahmadi et al., 2019).

Transparency in Muhammadiyah Higher Education: Embracing the Digital Era

In the context of Muhammadiyah universities in an increasingly complex digital era, public information disclosure has a very important role. Public information disclosure refers to the ability of universities to provide open, transparent, and easily accessible access to information relevant to the public (Wahyuningsih & Pranoto, 2020), including students, staff, the general public, and interested parties. In an increasingly complex digital era, Muhammadiyah universities need to adopt and utilize information and communication technology to improve public information openness (Setyawan, 2021). Through digital platforms such as websites, academic portals, social media, and mobile applications, universities can publish information related to study programs, curriculum, academic activities, tuition fees, facilities and infrastructure, achievements, and other internal policies. Here are some of the points gained during the interview:

1. Application of Information Technology

Muhammadiyah universities have been able to utilize information technology and the internet to provide information more openly. For example, through the official website, an academic portal that provides access to students,

lecturers, and the public to obtain the latest information about curriculum, lecture schedules, campus activities, and various other aspects.

2. Transparency of Funds and Management

In the digital age, transparency regarding the use of education funds and financial management has become more accessible to the public. Muhammadiyah Higher Education provides detailed information on the allocation and use of funds originating from Muhammadiyah Business Entities (AUM). This data can be accessed through web pages, annual reports, or special platforms that present financial information transparently.

3. Community Participation

In the digital age, people can more easily participate in decision-making and provide input on education policies. Muhammadiyah universities utilize social media, online surveys, or other participatory platforms to involve the community in planning and evaluating educational programs.

4. Online Education Services

Muhammadiyah Universities provide online educational materials, including online lectures, tutorials, and other learning resources. This not only expands access to education, but also increases openness to academic information.

In the context of Muhammadiyah, public information disclosure is also closely related to Muhammadiyah values which include transparency, accountability, and participation. Muhammadiyah as a broad Islamic organization has a tradition of good governance and has practiced public information disclosure internally. However, in an increasingly complex digital era, Muhammadiyah also needs to ensure that the principles of openness are effectively applied in all its universities. So far, Muhammadiyah universities have maximized and utilized technology in several aspects of their activities. Here are some examples of technology utilization that has been done: (1) Academic Information System: Muhammadiyah universities have adopted a technology-based academic information system to manage student data, including registration, lecture schedules, announcements, transcripts, and exam results. This system helps simplify the administrative process and provide easier access for students. (2) Distance Learning: Muhammadiyah universities have implemented distance learning using technology, especially during the COVID-19 pandemic. They use online learning platforms, such as video conferencing, online discussions, and e-learning platforms to provide lecture materials, assignments, and interactions between lecturers and students. (3) Financial Management and Administration: Muhammadiyah universities have adopted a technology-based financial and administrative management system to manage financial processes, student payments, staff salaries, and financial statements. This system helps improve efficiency and accuracy in resource management.

However, it should be noted that the application of technology in Muhammadiyah universities is still growing along with the development of technology that continues to change. Muhammadiyah universities need to continue to adapt and follow the latest technological trends to maximize the benefits of technology in their education and operations. Related to this, Muhammadiyah universities need to continue to develop adequate technological infrastructure to support effective disclosure of public information (Saraswati, 2018). These include increased accessibility of academic websites and portals, development of mobile applications that facilitate access to information, and use of social media as an active channel of communication with students, staff, and the general public.

In addition, Muhammadiyah universities need to prioritize training and understanding of information management and the use of good technology to all elements of the campus, including students, lecturers, and staff. With a sound understanding of the importance of public information disclosure and adequate ability to manage technology, relevant parties can work together to ensure relevant information can be effectively disclosed to the public (Jannah et al., 2020). In addition, in facing data security challenges and risks, Muhammadiyah universities also need to pay attention to data protection and privacy. Implementing adequate security policies, encrypting sensitive data, and ensuring compliance with data protection regulations are essential in managing public information securely and responsibly (Rijati et al., 2015).

In this increasingly complex digital context, it is important for Muhammadiyah universities to continue to innovate and adapt to technological changes. Finding suitable and effective technological solutions to improve public information disclosure is a necessary step (Yulhan et al., 2021). By applying technology optimally and considering Muhammadiyah's values such as transparency, accountability, and participation, Muhammadiyah universities can present an academic environment that is open, responsible, and in accordance with the demands of the digital era. In the context of Muhammadiyah universities in the increasingly complex digital era, disclosure of public information has a very important role in creating transparency, accountability, and public trust. In an ever-evolving digital environment (Rizkyantha, 2018), Muhammadiyah universities need to adopt a comprehensive strategy to ensure effective and relevant disclosure of public information.

First of all, Muhammadiyah universities need to have clear policies and regulations that encourage public disclosure of information. This policy should include guidelines on the types of information that must be disclosed, the disclosure mechanisms used, and the appropriate time to disclose such information. By having strong, law-based policies in place, universities can provide a solid foundation for consistent public information disclosure practices.

Furthermore, Muhammadiyah universities need to make maximum use of information and communication technology. They can use digital platforms, such as websites, academic portals, and social media, to publish information related to study programs, academic activities, tuition fees, facilities, and internal policies (Shi & Zhang, 2021). By utilizing technology, information can be accessed easily and quickly by students, staff, and the general public. In addition, the use of technology can also increase efficiency in information management and enable better interaction between universities and the public.

Disclosure of public information in Muhammadiyah universities should also reflect Muhammadiyah's values which include transparency, accountability, and participation. Universities need to adopt these principles in every aspect of information disclosure, from decision-making to data and information management. This can be done by involving all relevant parties, such as students, lecturers, staff, and the general public, in the decision-making process that impacts them. Thus, universities can ensure that public information disclosures are carried out transparently and in accordance with Muhammadiyah's values. In addition, Muhammadiyah universities need to improve information literacy among students, lecturers, and staff. Increasing understanding of the importance of public information disclosure and how to access and use relevant information can help strengthen a culture of transparency and accountability within the university. Training and educational programs on information literacy can be organized to equip all parties with the necessary skills in managing and utilizing information wisely.

The main challenges that need to be addressed are data protection and privacy. Muhammadiyah universities need to ensure that data and information disclosed to the public is well protected and complies with applicable data protection regulations (Lubis et al., 2018). Data security should be a top priority, and appropriate data protection measures should be implemented, such as data encryption, reliable security systems, and clear data usage policies. Public disclosure of information in Muhammadiyah universities plays an important role in creating an academic environment that is transparent, accountable, and responsive to the needs of society. By adopting strong policies, utilizing information and communication technology, respecting Muhammadiyah values, improving information literacy, and protecting data and privacy, Muhammadiyah universities can create a strong culture of public information disclosure and provide broad benefits to all parties involved.

D. CONCLUSION

In an increasingly advanced digital era, public information disclosure in Muhammadiyah universities is an important issue. The business law approach can play a key role in regulating and facilitating public information disclosure in the Muhammadiyah educational environment. In this regard, Muhammadiyah universities have taken significant steps by adopting advanced information technology and information management. However, there are still challenges that need to be addressed, including personal data protection, compliance with applicable laws and regulations, and building a culture of transparency and accountability across the institution. To address these challenges, Muhammadiyah universities need to continuously improve their public information disclosure policies and practices, while paying attention to legal principles, adopting secure information technology, and building a culture that supports transparency and accountability. Public information disclosure in the context of Muhammadiyah universities in the increasingly complex digital era has a significant positive impact in increasing accountability, transparency, quality of education, research, and democratic participation. It also benefits students, faculty, and the general public by providing greater access to relevant information.

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