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Good Faculty Governance and Control System to Create Academic Performance in University

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ABSTRACT

Introduction/ Main Objectives: The aim of this study is to determine the influence of good faculty governance and control system to create good academic performance at the Faculty of Economics and Business in East Java. Over the last few decades, university performance has become a topic of interest, measured from different perspectives into multiple dimensions. with standard performance through accreditation, assessment, audit, and *branding*. **Method:** This study uses primary data collected using a questionnaire and distributed to lecturers at the Faculty of Economics and Business in East Java. Then, the results of the questionnaire were processed using linear regression analysis through the SPSS version 22.0 application. **Result / Findings:** The results of the study show that good faculty governance and control systems affect faculty performance based on Key Performance Indicators created by the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia. **Conclusion**: The implication of this research is that ultimately the management at the faculty level must always continuously implement good governance. faculty governance and control systems to the maximum so that all the main performance indicators that have been set can be achieved optimally.

Keywords: Academic performance; Control system; Good faculty governance; University

JEL Classification: M40; M42

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INTRODUCTION

Higher education (HE) or higher education has an important role in the development sector and in efforts to improve the economy within a nation, but on the other hand, economic conditions will affect the development of the world of higher education in the country itself. The development of a nation is inseparable from the role of resources, especially human resources (HR) in the country, therefore the role in the management of higher education will have an impact on the formation of qualified human resources and have high competitiveness (Permana et al., 2018). In managing the education system in higher education must have standards that are in accordance with the development of the industrial world and the business world and the demands of change in the future. The government in this case is the regulator that determines the standards in the governance of the higher education system as stipulated in Permenristek No. 44 of 2015 concerning national standards and is in accordance with Law 12 of 2012 concerning Higher Education.

Over the past few decades, higher education performance has become a topic of interest (Torre et al., 2017) measured from different perspectives into multiple dimensions with performance standards through accreditation, assessment, audit, and branding (Vlăsceanu et al., 2007). Performance in this sector is quite different from

others in knowledge, from economic base characteristics such as quantity and quality of skilled human resources, human resources in terms of entrepreneurship, basic research, applied research, research and development, research evaluation, action research, knowledge creation, accumulation, sharing, utilization and internalization for industry, and social and national responsibility (Mouritsen et al., 2005; Urdari, 2017), including internal processes that support these functions such as financial performance (Asif & Searcy, 2014). Competition between universities highlights the importance of new performance measures to evaluate private and public universities (Torre et al., 2017). This has resulted in methods for assessing the performance of higher education institutions being subject to revision, with practitioners and scholars exploring the application of new metrics and adopting approaches typical of the private sector (Balabonienė & Večerskienė, 2014).

With the issuance of Permendikbud No. 5 of 2020 concerning accreditation for study programs (prodi) and universities, accreditation is carried out to determine eligibility and as an evaluation of educational quality. In addition, to measure the performance of a university can also be through accreditation (Vlăsceanu et al., 2007). Accreditation is not only to assess the fulfillment of standards (compliance) of higher education but also to assess the performance of a higher education institution (BAN-PT, 2019b). Accreditation is the achievement of the performance of a higher education institution, whether PTN, PTS, PTA or PTK. Based on Permendikbud No. 5 of 2020, higher education institutions and study programs will be assessed for their performance based on accreditation with the results being Excellent or A, Very Good or B, Good or C, and Not Accredited. With these criteria, there are 4 universities included in the Excellent category, 50 included in the Very Good category and 464 in the Good category. Meanwhile, some universities still use the old criteria, with 95 receiving an A rating, 809 receiving a B rating, and 1,291 receiving a C rating. The remaining 1,880 universities have not yet been accredited (PDDikti, 2020).

One factor driving universities to improve their accreditation is the increasingly fierce competition in the job market. Clients are questioning the accreditation requirements of universities. These clients include not only state-owned enterprises but also private companies, which require a minimum B accreditation for their study programs and universities for prospective employees. Currently, the acceptance of prospective civil servants (CPNS) within the government and ministries also requires the accreditation of both the university and the study program where students are studying. Therefore, efforts are needed to increase public trust in universities, particularly private universities, and encourage them to continue their education at universities.

To overcome this situation, a reform of the existing system of governance in higher education is needed. One important factor that becomes a reform in higher education is good university governance (GUG) which is the "best practices" of good governance in higher education. Good university governance is considered an important element in higher education to design, implement, anticipate, monitor, and assess the effectiveness and efficiency of a policy (Hénard & Mitterle, 2010). Good university management is a challenge for both the government and private managers in Indonesia, as well as communities throughout the world. The interest in good corporate governance arises in relation to avoiding both internal and external conflicts that arise due to differences in

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interests and must be managed well so as not to result in losses to users. Higher education is now required to implement good governance, including private universities. Dikti (2014) explains that good university governance consists of: 1) transparency, 2) accountability to stakeholders, 3) responsibility, 4) independence in decision making, 5) fairness, 6) quality assurance and relevance, 7) effectiveness and efficiency, and 8) non-profit. Implementing GUG in higher education institutions will improve their performance. This is in line with research conducted by (Amilin, 2016), (Ritonga, 2018), (Ritonga et al., 2021), and (Wahyudin et al., 2017). However, Machmuddah & Suhartono (2019) found a different result, stating that GUG had no effect on higher education institution performance. Therefore, further studies are needed to examine the relationship between good university governance and higher education institution performance.

Several previous researchers have examined internal control systems, including (Mohammed Al-Shetwi et al., 2011; Setiyawati, 2013; Rosman et al., 2016; Asmawanti S & Aisyah, 2019). These studies, however, still found inconsistent results. Research conducted by Mohammed Al-Shetwi et al. (2011) found a different result: there was no relationship between internal audit and financial report quality. This is because companies use internal auditors only to demonstrate compliance with capital market regulations in Saudi Arabia. A different point was made by Setiyawati (2013), whose research found an insignificant relationship between internal control and accounting quality information in realizing accountability. Research by Santoso (2016) and Sopian & Wawat (2019) found that internal control systems have a positive but insignificant effect on performance. These results suggest the need for further study on the influence of internal control systems on higher education performance.

In addition to the Internal Auditor (GUG), an essential element in higher education management is the internal control system. In its management, the university has established a supervisory and controlling body for all organizational assets in the education sector, a consortium of internal auditors. The impetus for the formation of this Internal Auditor (IA) consortium is the importance of professionally managing university assets in the pursuit of Good University Governance. The establishment of this consortium of Internal Auditors is part of an effort to improve internal control of the financial department within this non-profit organization.

Beyond internal control in the financial department, the university also conducts internal control over educational quality. Educational quality is the degree of conformity between the provision of higher education and Higher Education Standards, which consist of the National Higher Education Standards and the Higher Education Standards established by the university (Article 1, paragraph 1, of Regulation of the Minister of Research, Technology, and Higher Education No. 62 of 2016). The university is committed to continuously improving the quality of education, both academic and non-academic, through a quality assurance system. The university has an institution that oversees the accounting and educational quality departments, called the Quality Assurance Group (GPM).

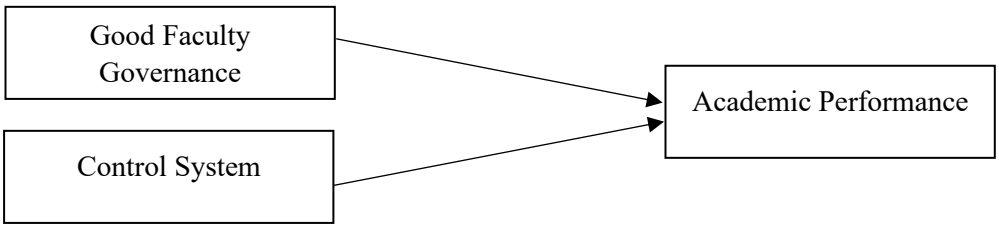

Figure 1. Research Model

RESEARCH METHOD

The population in this study were lecturers and students at the Faculty of Economics and Business in East Java. The determination of the research sample in this study was determined using the purposive sampling method with the following criteria:

1. Active lecturers and students of FEB in East Java for the period 2023-2024
2. Lecturers and students who actively participate in activities and programs organized by the FEB in East Java
3. FEB students from East Java who have received course material on corporate governance and auditing

This study uses primary data, which means that the data studied is data sourced from the field collected by researchers to carry out the next research steps. The type of primary data refers to information obtained directly about the variables of interest for the purpose of research specifications. This study uses a data collection method with a questionnaire. The data produced is primary data in the form of answers from respondents to research indicators that have been compiled by researchers. In general, the questionnaire consists of two parts, namely the first part contains respondent data and the second part contains questions or statements containing research variables. The distribution of the questionnaire was carried out via Google form to students and lecturers at FEB in East Java. The author compiled a questionnaire with a Likert scale of 1 to 5 where the lower scale is an answer choice with point 1 and the higher scale is an answer with point 5.

The variables in this study are divided into two variables, namely the dependent variable (Y), namely university performance, and the independent variable (X) consisting of X1, namely good university governance and X2, namely the internal control system. These variables are translated into an indicator that will be used as a research instrument in compiling questions in this research questionnaire. These indicators have undergone adjustments and modifications that are adjusted to needs. There are several instruments from previous studies and some are sourced from policies or regulations issued by the government.

Performance is a process of behavior within an organization to achieve predetermined goals within a certain period, so that performance can be measured both quantitatively and qualitatively (24). In this study, performance measurement in higher education institutions uses measurement indicators according to BAN-PT. Furthermore, the assessment of higher education performance is carried out by national and international accreditation institutions. In conducting accreditation assessments, accreditation criteria are described in assessment elements by considering the interaction between standards from SN-Dikti which measure the achievement of higher education quality. To determine the performance of higher education institutions on the research object, measurement indicators according to BAN-PT (2019a) are used, including vision and mission, governance/governance, students and graduates, human resources, finance, facilities and infrastructure, learning and academic atmosphere, research, community service, outputs and achievements of the tridharma . The measurement scale of the dependent variable (independent) is an ordinal scale using a Likert scale of 1 to 5.

The independent variable in this study is good university governance and internal control system in higher education. The measurement scale of the independent variable is an ordinal scale using a Likert scale of 1 to 5. The first independent variable in this study is faculty governance. Good faculty governance (GFG) is a higher education governance

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system that adheres to the principles of good governance to realize an accountable higher education. GFG is measured by indicators divided into 8 dimensions according to (25). The internal control system is a process, while internal control is said to be effective if it has been able to achieve the goals that have been set. To find out the internal control system in the research object, the measurement dimensions are used according to (26).

. The data analysis technique used in this study is the multiple linear regression analysis mode using the SPSS version 22.0 application. The stages of data analysis in this study begin with descriptive statistical data tests, classical assumption tests, and research hypothesis tests. The form of the multiple linear regression equation in this study is as follows:

$$Performancee = \alpha + \beta_1 GFG + \beta_2 IC + \varepsilon$$

Where : α= constant; β= coefficient; GFG = Good Faculty Governance; IC = Internal Control; ε= error

RESULTS & DISCUSSION

Research Questionnaire

The compilation of the questionnaire instrument in this study was compiled in order to obtain data related to Good Faculty Governance (X1), Control System (X2), and Performance (Y). Questions questionnaire that has been made Then served in google form (Google Form Link: https://forms.gle/mLfRHgJG3UAc2vzr8) for can filled out and distributed to respondents who have aimed at .

Respondent Description

In this study, 132 respondents have been collected who have filled out the distributed research questionnaire. The respondents consist of millennials and generation Z. Table 1 below presents data on respondents who filled out the research questionnaire.

Table 1. Respondent Description

Information	Amount	(%)
Gender:		
Man	35	26.51
Woman	97	73.49
Total	**132**	**100**

Source: processed data

Table 1 shows the description of the respondents of this study. Based on the table, it shows that the majority of the respondents were women with a total of 97 people and the rest were men with a total of 35 people.

Reliability and Validity Test

The first test conducted in this study is the reliability test and validity test. This validity test is conducted to show the extent to which the measuring instrument used in a measure what is being measured. The validity test in this study is determined from the comparison between the corrected item total correlation value and the r table. If the corrected item total correlation value is greater than the r table, which is 0.098, then it can be concluded that the variable is valid. Table 2 below presents the results of the validity test that has been conducted in this study.

Table 2. Validity Test Results

Performance	GFG	Control System
0.763	0.727	0.707
0.554	0.756	0.584
0.535	0.709	0.708
0.604	0.698	0.721
0.556	0.695	0.666

Performance	GFG	Control System
0.583	0.734	0.712
0.157	0.623	0.726
0.329	0.558	0.707
0.720	0.671	0.587
0.700	0.675	0.613
0.162	0.706	
0.715	0.660	
0.136	0.710	
0.685	0.735	
0.572	0.671	
0.468	0.521	
0.626	0.637	
0.734	0.643	
0.666	0.648	
0.696		
0.699		
0.766		
0.697		
0.377		
0.653		
0.762		
0.688		
0.727		
0.637		
0.632		
0.571		
0.707		
0.589		
0.633		
0.682		
0.727		
0.619		
0.783		
0.669		
0.486		
0.733		
0.595		
0.647		
0.728		
0.713		
0.680		
0.657		
0.725		
0.659		
0.727		
0.773		
0.598		
0.739		
0.704		
0.634		
0.695		
0.739		
0.679		

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Performance	GFG	Control System
0.630		

Source : SPSS Output

Table 2 above shows that the Corrected Item-Total Correlation value of each variable has a value greater than the r table, which is 0.098. Thus, all variables in this study have met the validity test criteria.

The reliability test in this study is intended to measure the level of consistency of the questionnaire which is an indicator of a variable or construct . A questionnaire is said to be reliable if a person's answer to the question is consistent or stable over time. The level of reliability is determined from the cronbach value. alpha if item deleted compared to the r table value. Table 3 below presents the results of the reliability test that has been conducted in this study.

Table 3. Reliability Test Results

Performance	GFG	Control System
0.806	0.942	0.898
0.815	0.941	0.905
0.816	0.942	0.898
0.812	0.942	0.897
0.815	0.942	0.900
0.813	0.942	0.897
0.846	0.943	0.896
0.828	0.945	0.898
0.809	0.943	0.905
0.847	0.943	0.904
0.840	0.942	
0.807	0.943	
0.848	0.942	
0.808	0.942	
0.814	0.943	
0.820	0.945	
0.812	0.943	
0.903	0.943	
0.907	0.943	
0.905		
0.905		
0.902		
0.906		
0.925		
0.908		
0.902		
0.906		
0.904		
0.820		
0.821		
0.832		
0.806		
0.829		
0.821		
0.892		
0.889		
0.896		
0.886		
0.893		
0.909		
0.890		

Performance	GFG	Control System
0.898		
0.895		
0.890		
0.935		
0.936		
0.936		
0.934		
0.936		
0.934		
0.933		
0.937		
0.934		
0.935		
0.937		
0.935		
0.934		
0.936		
0.937		

Source : SPSS Output

Table 3 above shows that the Cronbach value alpha if the items removed from each variable have a value greater than the r table, which is 0.098. Thus, all variables in this study have met the criteria for reliability testing.

The classical assumption test in this study was conducted to ensure that the regression model in this study met the BLUEs (Best Linear Unbiased) criteria. Estimators). The classical assumption test in this study was conducted by conducting a normality test , multicollinearity test , and heteroscedasticity test . The first test conducted was a normality test which aimed to determine whether the data distribution in this study was normal or not. The normality test was conducted by conducting a Kolmogorov test Smirnov (KS Test) and the shape of the histogram and P-plot. Table 4 and Figure 2 and Figure 3 below present the results of the normality test that has been carried out in this study.

Table 4. Normality Test Results

		Unstandardized Residual
N		132
Normal Parameters [a,b]	,0000000	0.00
	25.77301848	2,601
Most Extreme Differences	,087	0.056
	,070	0.056
	-,087	-0.038
Kolmogorov-Smirnov Z		,996
Asymp . Sig . (2-tailed)		0.275

a. Test distribution is Normal.
b. Calculated from data.

Source: SPSS Output

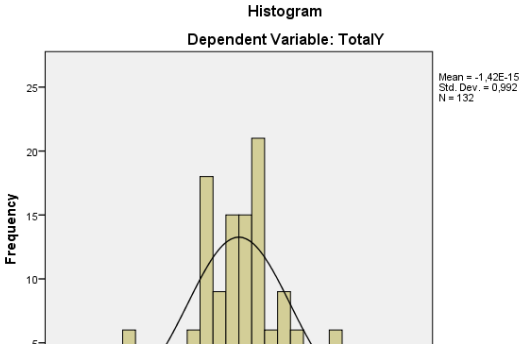

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Figure 2. Histogram of Normality Test

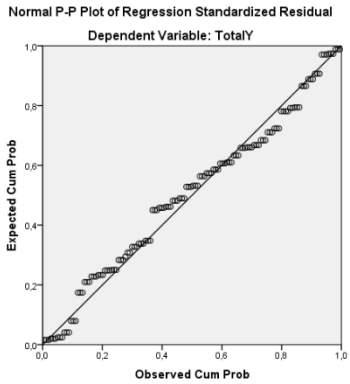

Figure 3. P-Plot of Normality Test

Table 4 above shows the Kolmogorov results. Smirnov that has been done in this study. The significance value shows a value of 0.162 so that this value shows that it is greater than 0.05. Thus, the results of the KS test indicate that the data of this study have a normal data distribution. The results of this normality test are also supported by Figure 2 and Figure 3, where the histogram shows that the curve formed forms a curve in the middle and the points on the P-Plot approach the diagonal line in the middle.

The second classical assumption test conducted in this study is the multicollinearity test . The multicollinearity test is conducted to see the relationship or correlation that occurs between each variable. A good regression model should not have a correlation between independent variables. This test is conducted by looking at the Tolerance value and the Variance value. Inflation Factor (VIF) of each independent variable. The regression model is said to be good if it has a tolerance value of more than 0.1 and VIF less than 10. Table 5 below shows the results of the multicollinearity test that has been conducted in this study.

Table 5. Multicollinearity Test Results

Variables	Tolerance	VIF
Good Faculty Governance (X_1)	0.591	1,691
Control System (X_2)	0.591	1,691

Source: SPSS Output

The last classical assumption test is to conduct a heteroscedasticity test . This test aims to test whether there is inequality in the regression model. variance from residual one observation to another. In this study, heteroscedasticity test was conducted based on scatterplot . A good regression model does not experience heteroscedasticity as indicated by a scatterplot

pattern that is spread out and does not form a particular pattern. Figure 4 below shows the results of the heteroscedasticity test that has been conducted in this study.

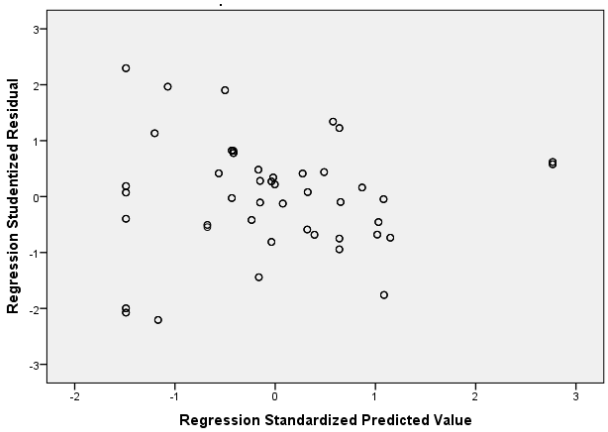

Figure 4. Scatter Plot Results

The last stage in data analysis is to conduct a research hypothesis test. This stage consists of several testing processes, namely the determination coefficient test (R2), simultaneous test (F test), direct effect test, and Sobel test . Table 6 below presents the results of the hypothesis test that has been carried out in this study.

Table 6. Hypothesis Test Results

Connection	Coefficient	t-count	Sig .	Information
Good Faculty Performance Governance→	0.75	5,452	0,000	Significant
Performance Control System→	0.35	3,332	0.001	Significant
Sig . Value . F Model Test				0,000
Model Determination Coefficient				0.386

Source: SPSS Output

Table 6 above shows empirical evidence that the academic performance produced by the Faculty of Economics and Business in East Java, is positively influenced by good faculty governance and control existing system . These results are based on the coefficient values, t count, and significance obtained from the results of the hypothesis test. The results for the influence of good faculty governance shows a coefficient value of 0.75 with a significance value of less than 0.05, which is 0.000. Thus, this shows that good governance faculty governance has a positive and significant influence on faculty performance. This means that if the value of good faculty governance increases by 1 value, it will cause faculty performance to increase by 0.75. This result implies that the better the good governance is, the better the faculty performance is. faculty governance that is implemented will increasingly produce better performance from the faculty. Furthermore, the second result is the influence of control system on the performance of the Faculty of Economics and Business in East Java, shows that the coefficient value is 0.35 and the significance value is less than 0.05, namely 0.001. These results identify that control system has a positive influence on faculty performance. An increase of 1 value from control system will cause an increase in the performance value of 0.35. Thus, the better the control The system implemented will result in better faculty performance.

CONCLUSION

This study aims to find empirical evidence regarding the influence of good faculty governance

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and control system on the performance of the Faculty of Economics and Business in East Java. The results of the study show empirical evidence that the academic performance produced by the Faculty of Economics and Business in East Java is positively influenced by good faculty governance and control existing system . Thus, to create maximum performance from the faculty, good faculty maximum governance and control good system .

The implications of the results of this study indicate that the faculty of economics and business should create good and optimal faculty governance, where this can support the achievement of good performance referring to the main performance indicators of higher education that have been determined by the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia. In addition, a good supervision model is also needed to create good performance, the aim of which is to ensure that all plans, programs, and activities that have been carried out are in accordance with the plans that have been made previously. The results of this study can be used as a source of reference and consideration while still considering the limitations of existing research. The limitations of this study are limited to the academic community academics at the Faculty of Economics and Business in East Java, therefore, the conclusions that can be drawn from this study are also limited to the scope of the research location which is not too broad.

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