
THE EFFECT OF GOOD UNIVERSITY GOVERNANCE ON MANAGEMENT PERFORMANCE: A LITERATURE REVIEW

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ABSTRACT

Governance is becoming increasingly important in universities as it is in the wider world of commerce and banking. Historically, universities were run by their academic communities, but as mass higher education has taken root, because university research has become an important element in the national economy and because the demand for better accountability in financial and academic performance has grown. The purpose of this study was to analyze the relationship between Good University Governance and Management Performance. This study was conducted through a literature review. The literature search was conducted using several electronic databases such as Google Scholar, Scopus, ProQuest, ScienceDirect, ACM Digital Library, by entering the keyword "Good University Governance" and "Management Performance".

INTRODUCTION

Good University Governance (G) is one of the fundamental GUG systems to increase the value of universities. Covers all aspects of university organization such as science management, lecturers, human resource support, student affairs, academic facilities and infrastructure, academic programs, academic information about the three basic tasks at the university (education, teaching, and public services) (Affandy & Prima, 2013). The implementation of Good University Governance (GUG) as part of good governance is expected to have a positive impact on higher education services to stakeholders, including improving performance (Afiqoh, 2021) (Wardhani, Taufik, Luk Fuadah, & Siddik, 2019).

The purpose of this study is to analyze the relationship between Good University Governance and Management Performance. Higher education is one of the levels of education that provides higher education based on scientific truth, logic, honesty, justice, excellence, kindness, responsibility, diversity, and affordability (Pugh, Hamilton, Jack, & Gibbons, 2016). The specialty of higher education is that it carries out three main functions (tri dharma) of education, conducting research, and community service (Martini, Sari, Wardhani, & Choiruddin, 2020). So that in good university management it is necessary to have good college governance to improve organizational management performance.

The creation of good university governance values is the core of performance (Pribadi, Nikmah, & Rahmawati, n.d.). Similarly, Verweire et al. (2004, p.6) defines organizational performance as the value created by the organization using its productive assets compared to the value expected by the owner of the asset. Universities will continue to exist if they create a value greater than or equal to the value expected by stakeholders. Organizational performance is measured by productivity as the ratio of all outputs to all inputs. Also, Shield (2015, p.20) explains that measurable outcomes, financial performance, learning and student performance

(Nurhayati, 2014) and research, development and innovation performance and community service (Fielden, 2008, p. 57; Lanvin et al., 2019; Lundvall, 2016; Wang, 2010, p. 50). (Yudianto et al., 2021)

METHOD RESEARCH

This study was conducted using the literature review method. This study will examine more deeply the effect of Good University Governance on Management performance (Sanusi, 2015). In searching the literature that will be used as study material in this study, the author uses several keywords that are relevant to the research objectives, namely "Good University Governance", and "management performance". The literature search was carried out using several electronic databases such as Google Scholar, Scopus, ProQuest, ScienceDirect, ACM Digital Library.

The literature review process uses several inclusion criteria, namely: (1) studies in the form of journal publications that have gone through a peer review process, (2) Journals are written in Indonesian or English, (3) Journals are publications published in 2010-2021, and (4) The full text of the article to be reviewed is available. By using the keywords of good university governance and management performance, it was found that 41 articles based on abstracts and titles met the requested keywords. The strategy is to read the abstract and the title and keywords of the existing journals (Riharjo, 2020). After filtering, the author will try to find the full text of each appropriate article. From the full text obtained, the author will quickly read the article, until several final articles are obtained that can be studied further and can be used to answer research questions. By using the inclusion criteria, only 19 articles were obtained with full text and a final literature review could be conducted to answer the questions in this study (Temple, 2015). Literature search using Harzing Publizh and Parish, Mendeley and VOS viewer.

RESULT AND DISCUSSION

The literature review is carried out by reviewing existing publications that discuss the relationship between Good University Governance and Management Performance. Thus, 19 studies were obtained with full text available and a deeper literature review could be conducted (Table 1).

Table 1. Literature Review Results

Title, Researcher, Year	Methodology, sample	Variable	Research result
Relationship Intensity of Competition, Delegation of Authority, Management, Accounting and Changes in Control Systems, Organizational Performance (Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange) Lukluk Fuadah, Muhammad Nasir, Jaka Isgiyarta, Sudarto, 2014	Structural Equation Model (SEM) with AMOS software. There are around 149 Manufacturing financial controller participants on the Indonesia Stock Exchange based on the Indonesian Capital Market Directory.	Intensity of competition, Delegation of Authority, Changes in Accounting System, Management control, Organizational performance	The relationship between the intensity of competition and delegation of authority, change management and accounting control system showed positive and significant results. Delegation of authority and organizational performance, as well as the relationship between changes in the management accounting

			control system and organizational performance showed significant results. (Wardhani et al., 2019)
Good University Governance And Its Implications On Organizational Performance Joni Dwi Pribadi, Farika Nikmah, Rizka Rahmawati, 2020	SEM PLS. Conducted in all Polytechnics in East Java (18 Polytechnics).	Good University Governance, Organizational Performance	the relationship between the intensity of competition with the delegation of authority, change management and accounting control system shows positive and significant results. The relationship between delegation of authority and organizational performance, as well as the relationship between changes in the management accounting control system and organizational performance showed significant results. (Wahyudin, Nurkhin, & Kiswanto, 2017)
Institutional Financial Management Analysis In Manado State University (UNIMA) Freddy Samuel Kawatu, Ramon Arthur Ferry Tumiwa, Nova Christian Mamuaya, Selamat Natalia Rumagit, 2019	quantitative analysis, Manado State University.	College Financial Management, Good governance, work accountability	there are still several factors that play a less than optimal role, among others: a). Many financial management human resources are not in accordance with the competence of financial management expertise, b). the accounting record system still combines manual with computerization (only in the preparation of financial statements); c) unavailability of Financial Management Standards) (Suyono & Hariyanto, 2012)
The Internal Audit Unit, Budgetary Participation, And Intellectual Capital Effect To Good	explanatory research, intervention. quantitative, State Higher Education	Internal audit unit, budgetar participation, intellectual	there is a direct influence of the internal audit unit, negative and significant. Participation in budgeting

University Governance Through Internal Control Rulyanti Susi Wardhani, Taufik Marwa, Luk Fuadah, Saadah Siddik, Rita Martini , Ahmad Maulana, And Nurkadina Novalia, 2019	(PTN) in the Southern Sumatra Region, to 5 universities, 3 polytechnics and 1 respondent, polytechnic,76 respondents while the Internal audit unit totaling 5 respondents	capital, internal control, good university governance	and internal control has a positive and significant effect on GUG. However, IC does not directly affect GUG. The results for the indirect effect show that the internal audit unit, participation in budgeting and GUG intellectual capital through internal control (Pugh et al., 2016)
The Influence Of Good University Governance And Intellectual Capital On University Performance In Indonesia Ivan Yudianto, Sri Mulyani, Mohamad Fahmi, Srihadi Winarningsih, 2021	PLS Structural Equation Model (SEM),is the leader/auditor of DIA in higher education. cross sectional,	Good University Governance, Intellectual Capital, University Performance	good university governance and intellectual capital each have a positive and significant effect on the performance of SU-LE and SU-PSA in Indonesia. Good university governance has a positive and significant impact on the intellectual capital of SU-LE and SU-PSA in Indonesia.(Setyaningsih, Mulyani, Akbar, & Farida, 2021)
COSO-Based Internal Control: Efforts Towards Good University Governance Rahman El Junusi 2020	SEM, UIN Walisongo.	COSO-Based Internal Control, good University governance	internal control is carried out in the good category, the implementation of university governance is in the very good category, and internal control has a significant effect on good university governance. (June, 2020)
The Implementation Of Good University Governance In State Rulyanti Susi Wardhani, Taufik, Luk Luk Fuadah, Saadah Siddik 2019	state universities in South Sumatra and Bangka Belitung.	Principles of University governance, Research data were analyzed using Friedman's different test	The accountability and transparency of the implementation of good university governance at the University of Bangka Belitung is different from that at the University of Sriwijaya. Meanwhile, the implementation of good university governance at the Sriwijaya Polytechnic is similar to that applied at the Bangka Belitung

Manufacturing Polytechnic.(Wardhani et al., 2019)

<p>Hubungan Good University Governance Terhadap Kinerja Manajemen Keuangan Perguruan Tinggi Agus Wahyudin, Ahmad Nurkhin, Kiswanto 2019</p>	<p>State Universities in Central Java and Yogyakarta Special Region purposive sampling technique. Model Structural Equation Model (SEM), Path (Path Analysis)</p>	<p>University Governance, Organizational Structure, Planning Management, Organizational Culture,</p>	<p>GUG variable proved to have a significant effect on organizational structure, planning management, and financial management performance.Organizational structure and planning management variables have also been shown to have a significant effect on financial management performance.However,the GUG variable was not proven to have a significant effect on organizational culture and the organizational culture variable was not proven to have a significant effect on financial management performance. The next result is that the GUG variable has an indirect effect on financial management performance through organizational culture, organizational structure, and management planning. (Amilin, 2016)</p>
<p>The Effect Of Accountability, Transparency, Budget Participation On Managerial Performance With Budget Effectiveness As Intervening Variables At Jember University</p>	<p>University of Jember multivariate method with Structural Equation Model (SEM) technique using AMOS software</p>	<p>Budget participation, accountability, managerial performance, Structure . transparency, budget effectiveness, managerial performance</p>	<p>accountability, transparency, budget participation affect the effectiveness of thbudget. Budget transparency and participation affect managerial performance. Budget effectiveness affects managerial performance.</p>

Dwifebri Arifiyanto , Siti Maria Wardayati, Yosefa Sayekti, 2021			(Arifiyanto, Wardayati, & Sayekti, n.d.)
Budgeting Effect Participative and Systematic Accountancy Accountability Against Performance Managerial (Study on Institute of Technology November ten Surabaya) Mutmainah, Ikhsan Buri Riharjo, 2020	Sepuluh Nopember Institute of Technology Surabaya, multiple linear regression	Participatory Unemployment, Responsibility Accounting System, Managerial Performance	responsibility accounting system variables have a significant effect on managerial performance variables. However, the participatory budgeting variable has no significant effect on managerial performance at the Sepuluh Nopember Institute of Technology, Surabaya(Riharjo, 2020)
System Implementation Dan Information Impact on College Organizational Performance in West Java U.Hayati, De Sukarsa, S. Mulyani,S.Winarningsih 2021	The population in this study were universities in West Java which consisted of 163 PT with accreditation B and C, 60 PT with accreditation B, and 103 PT with accreditation C. Structural Equation Modeling (SEM) Lisrel 8.7.	Successful Implementation of Information Systems, Good University Governance (GUG),Organizational Performance	The significance level is 5%, the successful implementation of information systems has a positive effect on the quality of governance and has a positive effect on the organizational performance of higher education institutions in West Java. The findings show that there is a positive influence on the performance of higher education organizations in West Java through the quality of governance. (Hayati, Mulyani, Sukarsa, & Winarningsih, 2021)
Effect of Management Accounting System and Internal Audit on Managerial Performance (Study on Microfinance Institutions in Banda Aceh)Eliana,Muhammad Arfan,Hasan Basri 2014	Microfinance Institutions in Banda Aceh City have 42 respondents.census method, multiple linear regression	Management Accounting System, Internal Audit Managerial performance,	Management and internal audit simultaneously affect managerial performance.Management accounting system variables and internal audit partially affect managerial performance. The variable that has the most dominant influence in this study is the management accounting system, it can be seen from the value of the

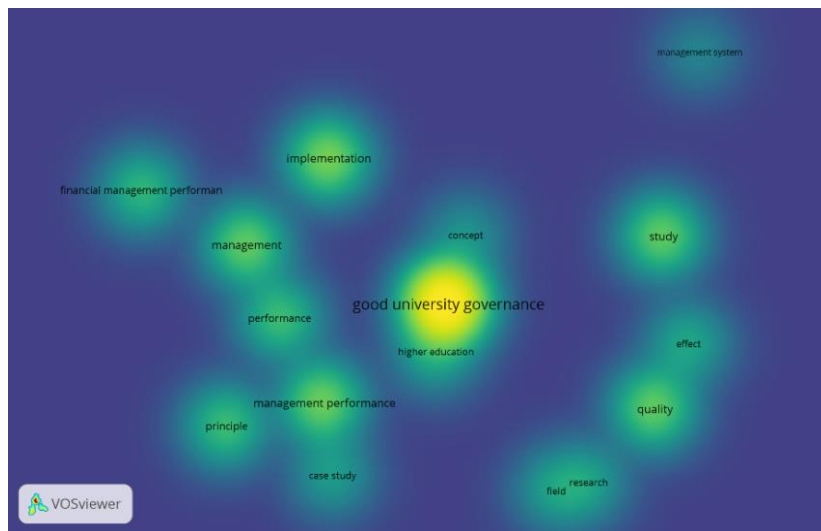
			regression coefficient of the variable that the regression coefficient value is greater than the internal audit variable. (Eliana & Basri, 2014)
The Influence of Higher Education Autonomy and Accountability on Managerial Performance Isnaeni Nurhayati 2014	18 universities in Bandung,survey method, verification and causal research type. Validity test and reliability test, SPSS 20	Autonomy, Accountability, Managerial performance	(1) Simultaneously there is a significant effect of autonomy and accountability on managerial performance (2) Partially only accountability has a significant effect on managerial performance while autonomy has no significant effect on managerial performance (Nurhayati, 2014)
Impact of Good University Governance Implementation on Managerial Performance Through Participatory Based Budget Implementation Amil 2016	path analysis method Respondents 60 UIN Syarif Hidayatullah Jakarta	managerial performance, participatory budgeting, good universiry governance	First, the application of the principles of Good University Governance at UIN Syarif Hidayatullah Jakarta has an effect on managerial performance; and Second, the practice of participatory-based budget management at UIN Syarif Hidayatullah Jakarta has not been able to encourage the application of the principles of Good University Governance in influencing managerial performance. (Amilin, 2016)
The Impact Of Accounting Information System On Organizational Performance Through Good University's Private Governance In Indonesia Zulia Hanum, Erlina,Iskandar Muda, Rina Bukit, Muhyarsyah, 2021	a sample of 25 private universities in the city of Medan data triangulation.data Smart PLS	Accounting information system,Good University Governance, Higher Education Indicators (KPI)	the effect of accounting information systems on organizational performance through private governance at the Good University in Medan City, North Sumatra, Indonesia. (Hanum, Muda, & Bukit, 2021)

Internal Control System Of The State Islamic Universities In Indonesia: Studying The Effectiveness And Risk Management Azharsyah Ibrahim, Ana Fitria,Azimah Dianah 2019	There are 128 officials from 16 work units at UIN Ar-Raniry judgmental sampling method, primary data and secondary data	Internal control, Risk,Good University Governance	eight control sub-elements (variables) were assessed, four variables were in the doubtful category. This means that respondents are still not fully convinced that UIN Ar Raniry has been managed with modern university management. Respondents view that UIN Ar-Raniry is on the right track towards university modernity. (Ibrahim, Fitria, & Dianah, 2019)
Managerial Performance Model of Private Higher Education Education in South Sumatra Anuar Sanusi 2016	The number of samples is 130 PTS leaders around Kopertis region II, southern Sumatra quantitative approach, 'Path Analysis' Proportional stratified random sampling technique analysis	Leadership, organizational culture,empowerment,good university governance. Managerial performance	(1) leadership has a significant and positive effect on managerial performance, (2) human resource empowerment has a direct effect on managerial performance, (3) governance has a direct effect on managerial performance,(4) leadership has a significant and positive effect on governance, (5) directly on the organizational culture of good governance, (6) the empowerment of human resources has a significant and positive effect on governance(Sanus, 2015)
Implementation Of Good University Governance Policy In State Islamic Institute (IAIN) In Indonesia Sulkhan Chakim 2019	State Islamic Institute in Indonesia. Qualitative descriptive, Secondary sources	Implementation, policy, good University governance,	The scope of the results of this non-academic study covers three areas, namely the financial reporting system and standardization of financial performance which has not been reviewed, human resource management has not been reviewed and standardization of

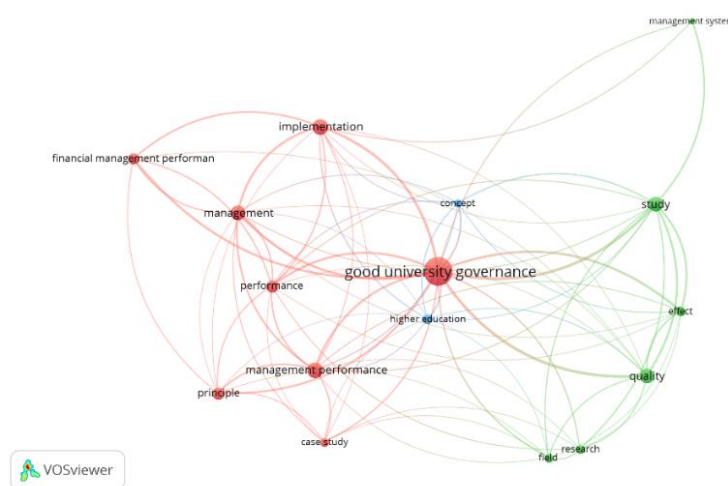
<p>Good University Governance And Its Implication On Managerial Performance Rita Martini, Kartika Rachma Sari, Rulyanti Susi Wardhani, Choiruddin Choiruddin 2020</p>	<p>descriptive and explanatory survey methods with a sample of 220 respondents. 7 state universities in South Sumatra SEM analysis method</p>	<p>Good university governance, managerial performance</p>	<p>performance and performance, and human resource management. State Property. the sample is a number of leading sectors at the State Islamic Institutes in Indonesia.(Chakim, n.d.)</p> <p>1) EPI has a significant effect on the implementation of GUG, 2)Organizational commitment has a significant effect on the implementation of GUG; 3) EPI and organizational commitment simultaneously have a significant effect on the implementation of GUG by 68%, partially, EPI is more dominant in influencing the implementation of GUG; 4) EPI has a significant effect on managerial performance; 5)Organizational commitment has a significant effect on managerial performance; 6) The application of GUG has a significant effect on managerial performance; and 7) Simultaneously, EPI, Organizational commitment, and the implementation of GUG have a significant effect on managerial performance by 85%, partially EPI is the dominant factor affecting managerial performance. GUG implementation can be optimal, if the elements of internal control monitoring are</p>
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implemented effectively and the leadership has a strong normative commitment. Managerial performance, especially from a financial perspective,(Martini et al., 2020)

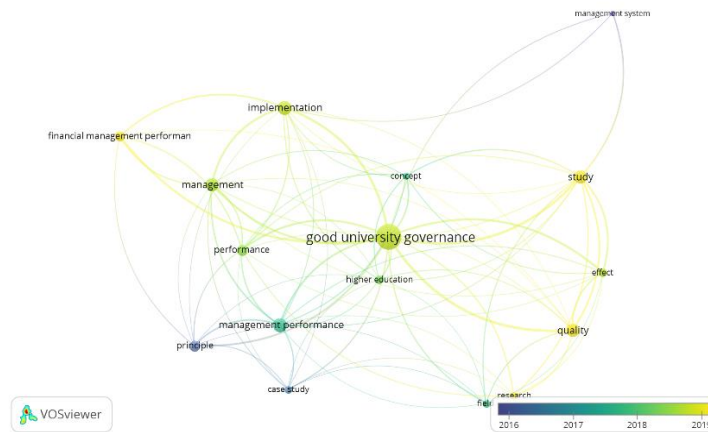
Source: Delay Personal data processing 2021



Gambar 1. Good University Governance and Managerial Performance Density



Gambar 2. Good University Governance and Managerial Performance Network



Gambar 3. Good University Governance and Managerial Performance Overlay

Governance (GCG). Corporate Governance is not a new issue compared to the issue of University Governance, because previous research on Good University Governance has not been widely published. Likewise, research on university governance makes an important contribution to university administrators as a reference in managing a good university. (Wardhani, Taufik, et al., 2019)

This new challenge caused the Indonesian government to issue Government Regulation No. 4 of 2014 and this regulation is in line with Zaman's research (2016) on the autonomy of higher education. The autonomy of universities in question is the autonomy of the academic and non-academic fields. Non-academic autonomy whose activities include the establishment of norms and policies for operations, finance, student affairs, manpower and infrastructure as well as management policies are carried out through the principles of Good University Governance (Government Regulation No. 4 of 2014).

GUG has a positive effect on university performance (Brown Jr, 2001; Muhi, 2010; Muktiyanto, 2016). This will increase the university's human and financial resources (Fielden, 2008) and expected performance (Clark et al., 2014; Liu et al., 2014). In realizing academic quality, GUG encourages universities to strive to achieve academic service performance (El-Hilali et al., 2015). Research performance will increase if university autonomy is applied consistently (Higgins, 1989). GUG is an important driver of change to achieve university goals (Jaramillo, 2012, p.3; Yudianto et al., 2021)

Corcoles (2013) states that universities generate knowledge, either through research or technical and scientific teaching. Stakeholders such as academics and non-academics, students, parents, and industry are aware of the quality of universities for future generations. In this case, it contributes to ensuring that learning institutions have academic excellence in providing future leaders (Wahid et al., 2013, p.64). Furthermore, Sanchez et al. (2009) stated that an adequate framework helps universities manage and disseminate the knowledge creation they process to stakeholders and society (Yudianto et al., 2021).

In relation to managerial performance issues, budget management in universities must be in line with the principles of Good University Governance in order to encourage the achievement of the best managerial performance. The results of a study conducted by Utomo (2006) show empirical evidence that if budget participation is not implemented properly it can encourage budgetary slack. This finding has negative implications for evaluating the performance of subordinates in their unit of responsibility (Dunk and Nouri, 1998). Another

study conducted by Fisher, Frederickson and Peffer (2000) found that empirically, under conditions of asymmetric information, a larger budgetary slack can occur. (Amilin, 2016)

Good University Governance is implemented in terms of the governance structure, assignment of duties and responsibilities, and clear reporting lines, all of which can improve organizational performance (Martini, Wardhani, & Choiruddin, 2018). Good governance is a manifestation of the acceptance of the importance of a set of rules or good governance to regulate the relationships, functions, and interests of various parties in business and public services (Cheung & C. Qiang, 2002). A more comprehensive study with performance in the context of conformity shows that there is no clear relationship between governance structure and performance (Muktiyanto, Rossieta, & Hermawan, 2018). Good corporate governance in universities is needed to encourage efficiency, transparency, and consistency with laws and regulations (Perbadi et al., n.d.)

Christensen & Laegreid (2007) and OECD (2008) state that good governance has an effect on managerial performance. There is a positive relationship between the research performance of university leaders in the past and the success of the university they lead in the future (Goodall, 2009). In addition, the university's core business is research and teaching, but the quality differs between universities. Universities with the best research quality will receive extensive funding from the public and private sectors (Gulbrandsen & Smeby, 2005). GUG has a positive effect on university performance (Brown Jr, 2001; Muhi, 2010; Muktiyanto, 2016). This will increase the university's human and financial resources (Fielden, 2008) and expected performance (Clark et al., 2014; Liu et al., 2014). In realizing academic quality, GUG encourages universities to strive to achieve academic service performance (El-Hilali et al., 2015). Research performance will increase if university autonomy is applied consistently (Higgins, 1989). GUG is an important driver of change to achieve university goals (Jaramillo, 2012, p.3); (Yudianto et al., 2021).

CONCLUSION

This study aims to determine the effect of Good University Governance on Managerial Performance. To ensure sustainable university performance, good university governance is required. Good university management can ensure the sustainability of a university. The application of the concept of good university governance is still relevant to be applied where a university must meet the principles of participation, orientation to consensus, accountability, transparency, responsiveness, effectiveness and efficiency, equity and inclusiveness, and law. The implementation of good university governance can be optimal, if the elements of internal control monitoring are carried out effectively through a managerial performance appraisal process, carried out by the right personnel, proper control operations and monitoring time. Further research is urgently needed by conducting primary research at public and private universities to find out the magnitude of the effectiveness of good university governance on managerial performance and improving the performance of better universities.

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