Research Article

Good University Governance on Higher Education Performance

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Abstract: Good University Governance is the concept of good university management. GUG is a higher education governance system that applies the principles of good governance. This study aims to determine the effect of Good University Governance on the performance of Muhammadiyah and Aisyiyah universities in Sumatra. This research is a quantitative research with primary. The population in this study were Muhammadiyah and Aisyiyah Universities throughout Sumatra. And the research sample was 35 samples and 36 populations of Muhammadiyah and Aisyiyah Universities in Sumatra. The data analysis technique used in this study is purposive sampling census using SPSS version 22. The results of this study indicate that Good University Governance has effect on the performance of Muhammadiyah and Aisyiyah Universities in Sumatra while I has an effect on the performance of Muhammadiyah and Aisyiyah Universities in Sumatra. Therefore, with the results of this study, it can be a reference material to be able to improve the implementation of good university governance in Muhammadiyah and Aisyiyah Universities in particular and other universities in general. Increasing good university governance will improve college performance for that, college management and stakeholders as well as the government must make efforts to improve the implementation of good university governance in one college.

Keywords: Good University Governance, Higher Education, Performance, Management, Technique

1. Introduction

Universities are at the forefront of the development of innovation, creativity, innovation and responsive human development. Campuses are expected to be able to improve their quality and relevance by reforming their organizational governance from time to time. Performance measurement provides a basis for an organization to assess how well the organization is progressing towards achieving predetermined goals, helping to identify strengths and weaknesses to improve organizational performance Indriati, (2023).

GUG applied in higher education is used to reduce agency problems (Febriayanti, 2020; Aprilia, 2022; Akidah et al., 2023). The use of agency theory in the GUG variable can help researchers to explain the relationship between two parties: principles (owners) and agents (managers) Machmuddah, (2019). In the context of universities, stakeholders can be seen as principles, while

university leaders and staff are agents. Agency theory is a tool to understand and improve GUG Sari,(2022).

The number of cases that occur in higher education is due to the management of governance that has not been maximized. Governance is known as Good University Governance (GUG). GUG is the principle of good governance in higher education, good governance is very important to ensure the quality of education (Harpan, 2020; Maharani, 2022). The development of thoughts from GUG is taken from the five general principles of Good Corporate Governance which are then used as the characteristics and principles of Good University Governance, namely transparency, accountability, responsibility, independence, and fairness. Effective and efficient university management can be realized through the implementation of good university governance GUG. HEIs will not be able to achieve the goal of excellence in all their visions and missions without applying the basic principles of GUG which are based on the pillars of academic freedom and autonomy of a system that functions to direct and control the organization.

2. Literature Review
2.1 Theory Agency

The theory is a theory of the agency relationship between the principal who hires an agent to provide a service and then delegates decision-making authority to the agent (Rafika et al., 2020; Suryandari et al., 2021; Sari, 2022). This theory assumes that all individuals act in their own interests, namely shareholders are only interested in the company's financial results in the form of large dividend distributions. Meanwhile, management receives satisfaction in the form of compensation (Umaimah, 2019; (Yusnita, 2020). The use of agency theory in the GUG variable can help researchers to explain the relationship between two parties: principles (owners) and agents (managers) Machmuddah, (2019). In the context of universities, stakeholders can be seen as principles, while university leaders and staff are agents.

2.2 Higher Education Performance

Higher Education Performance is the achievement achieved by universities in the academic and non-academic fields. Performance measurement provides a basis for an organization to assess how well the organization is progressing towards achieving predetermined goals, helping to identify strengths and weaknesses to improve organizational performance Indriati et al. Good performance is seen from the output achievements of the activities or programs that have been carried out, but in reality the college only fulfills its obligations for budget absorption.

Performance can be said to be an order of behavior in an organization in order to achieve planned goals within a certain period of time (Umaimah, 2019; Hanum & Ritonga, 2021). Meanwhile, performance in higher education is a process of evaluating the quality of education that is currently being carried out. Research that has been conducted (Illanisa et al., 2019; Dirgahayu Erri, 2021; Ganis Aliefiani Mulya Putri, Srirahayu Putri Maharani, 2022) says that performance is the achievement of work results and measurement of work achieved by someone with predetermined job requirements. The overall level of success of a person during a certain period in carrying out tasks compared to various possibilities, such as work result standards, targets or goals or criteria that have been determined in advance and agreed upon.

Higher Education Performance according to Yuniarti et al. (2023) said that performance measurement is an important part of various organizations. Performance measurement provides a basis for an organization to assess how well the organization is progressing towards predetermined goals, helps identify strengths and weaknesses, and decides what to do, with the aim of improving organizational performance in line with research conducted by Indriati et al. (2023). Measuring university performance is an important process to help universities improve their accountability, quality, efficiency, and competitiveness. There are various methods that can be used to measure HEI performance, and HEIs must choose the method that best suits their needs.

2.3 Good University Governance

Governance that is often used by higher education or universities is often called Good University Governance. GUG is the basic principles of Good Governance that exist in the system and management of higher education based on established values (Machmuddah, 2019; Akidah et al., 2023). GUG is an important foundation for realizing good and responsible higher education governance. Effective implementation of GUG can bring significant benefits to universities and all stakeholders (Maharani, 2022; Syahrir et al., 2023). the principles of Good University Governance contained in this study amounted to 5 principles with 3 additional principles from GCG, namely the 6th principle) Quality assurance and relevance and the 7th) effective and efficient 8) Non-profit. This principle has the same goal of obtaining success in structuring Corporate and Higher Education Governance (Machmuddah, 2019; (Mulkan Ritonga, Pristiyono, 2021; (Hidayat & Rahmatika, 2022).

According to Syahrir et al. (2023) Good University Governance (GUG) is a constitutional decision-making structure and process that takes into account important issues from stakeholders. The implementation of GUG aims to create a university management system that is transparent, accountable, and responsive to the needs and expectations of all stakeholders, including students, lecturers, administrative staff, government, and society. By effectively implementing GUG, universities can improve the quality of education, research, and community service, and ensure that they remain relevant and responsive to future changes and challenges.

3. Methods

This research was conducted at Muhammadiyah & Aisyiyah Universities throughout Sumatra. The research time was carried out for 2 months from August to September 2024. The type of research used in this study is quantitative research. The population in this study were Muhammadiyah and Aisyiyah Universities throughout Sumatra. PTMA Se-Sumatera which amounted to 36 universities. The sample collection technique in this study was purposive sampling census. The sample was selected as a whole, namely 36 PTMA Se-Sumatera. Techniques used in collecting samples in this study by distributing questionnaires via google form and carried out offline given to the Chancellor / Vice Chancellor / LPMPP, after obtaining approval from the Muhammadiyah Higher Education Research and Development (Diktititbang) Assembly to be distributed to each college by letter and google form. The author structured the questionnaire with a Likert scale of 1 to 5 where the lower scale is an answer option with 1 point and the higher scale is an answer with 5 points.

The questionnaire was distributed in August - September 2024 with a total of 36 questionnaires distributed to Muhammadiyah Universities throughout Sumatra. Table 4.1 provides details of the

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questionnaires distributed. The number of questionnaires returned by the specified deadline was 35 questionnaires or 98%. And questionnaires that did not return amounted to 1 or 2%, Thus, the total questionnaires used for data processing that returned were 35 questionnaires or 98%.

3.1 Factor Analysis Test

Ghozali (2018), factor analysis is also used to identify a relatively small number of factors that can be used to explain a large number of interconnected variables. Factor analysis aims to filter which variables are the most superior or most dominant of several variables selected by the researcher. The results of the Good University Governance factor analysis test on college performance are presented in the following table:

Table 1. KMO and Bartlett's Test of GUG against KPT

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.841
Bartlett's Test of Sphericity	**Approx. Chi-Square**	120.634
	Df	15
	Sig.	.000

Source: Data Processed 2024

Based on the table above, it is known that the KMO MSA value is 0.841> 0.50 and the Bartlett's Test (Sig.) value is 0.000 <0.05.

Table 2. GUG Anti Image Matrics Test Results against KPT

	Variabel	T	A	R	EE	N	KPT
Anti-image Covariance	T	.374	-.136	-.130	.049	.105	-.028
	A	-.136	.262	-.072	-.115	-.050	-.027
	R	-.130	-.072	.261	-.008	-.154	-.033
	EE	.049	-.115	-.008	.465	-.046	-.180
	N	.105	-.050	-.154	-.046	.460	-.074
	KPT	-.028	-.027	-.033	-.180	-.074	.494
Anti-image Correlation	T	.784[a]	-.433	-.415	.119	.253	-.064
	A	-.433	.852[a]	-.274	-.330	-.144	-.075
	R	-.415	-.274	.832[a]	-.024	-.444	-.091
	EE	.119	-.330	-.024	.854[a]	-.100	-.376
	N	.253	-.114	-.444	-.100	.831[a]	-.156
	KPT	-.064	-.075	-.091	-.376	-.156	899[a]

Source: Data Processed 2024

Table 2 shows that the MSA values studied are as follows: Transparency (T) of 0.784, Accountability (A) of 0.852, Responsibility (R) of 0.832, Effectiveness and Efficiency (EE) of 0.854, Non-profit (N) of 0.831 and Higher Education Performance (KPT) of 0.899. The MSA value for each variable shows a value> 0.50, it is concluded that all indicators in the Good University Governance variable are suitable for factor analysis.

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Table 3. Communalities Test Results of GUG on KPT

Variable	Initial	Extraction
Transparancy	1.000	.588
Akuntability	1.000	.809
Responsibility	1.000	.795
Efektifity dan Eficiency	1.000	.601
Non Profit	1.000	.585
Higher Education Performance	1.000	.610

Source: Data Processed 2024

Table 3 shows the results of the communality test. Communality is the variance squared by describing the amount of variance in the variables measured by the new variables created through the PCA procedure (Sarwono, 2018). Table 4.5 of this communality shows the value of the variables studied being able to explain the factors or not. Variables are considered capable of explaining factors if the extraction value is> 0.50. Based on Table 4.5 shows the extraction value for each variable is: perception of Good University Governance with an indicator of Transparency of 0.588> 0.50, Accountability 0.809> 0.50, Responsibility 0.795> 0.50, Effectiveness and eEfficiency 0.601> 0.50, Non-profit 0.585> 0.50 and Higher Education Performance 0.610> 0.50. With these results it can be said that the variable that can explain the factor is Good University Governance.

Tabel 4. Component Matrix Test Results

Variabel	Component 1
Transparancy	.767
Akuntability	.900
Responsibility	.892
Efektifity dan Eficiency	.775
Non Profit	.765
Higher Education Performance	.781

Source: Data Processed 2024

Table 4 shows the results of the extraction in the form of a component matrix, the order of the indicators in the Good University Governance variable with the highest order is Accountability with a value of 0.900. Transparency 0.767, Responsibility 0.892, Effectiveness and Efficiency 0.775, Non-profit 0.765 and Higher Education Performance 0.781. This value is in line with the value generated by the communality test, which all indicators of the GUG variable used in this study have met the requirements, thus it can be concluded that the one that can be used to explain the factor is the Good University Governance variable.

3.2 Uji t

The purpose of this test is to determine how much influence each independent variable has on the dependent variable itself. The t test is used for each independent variable in this test, which can be run partially or separately.

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Table 5. Results Uji t

Model		Unstandardized Coefficient		Standardized	t	Sig.	Conclusion
		B	Std.Error	Beta			
1	(Constant)	.247	5.048		-.049	.962	
	Transparancy	.324	.138	.332	2.351	.051	Accept
	Akuntability	1.009	.238	.731	4.241	.004	Accep
	Responsibility	-.625	.192	.478	-3.252	.014	Accep
	Efektifity dan Eficiency	1.350	.364	.441	3.710	.008	Accep
	Non Profit	-.584	.146	-.358	-3.991	.005	Accep

Source: Data Processed 2024

The variable is said to have an influence on the dependent variable if the Sig value is less than 0.05 or 5%. The following are the findings of the t test results for the Good University Governance variable:

a. There is an effect of Transparency on College Performance with a t value of 2.351 with a significance value of 0.051, thus the Transparency indicator affects the College Performance variable.

b. There is an effect of Accountability on College Performance with a t value of 4.241 with a significance value of 0.004, thus the Accountability indicator affects the College Performance variable.

c. There is an effect of Responsibility on College Performance with a t value of -3.252 with a significance value of 0.14, thus the Responsibility variable affects the College Performance variable.

d. There is an effect of Effectiveness and Efficiency on College Performance with a t value of 3.710 with a significance value of .008, thus the Effective and Efficiency variables affect the College Performance variable.

e. There is an effect of Non-Profit on College Performance with a t value of -3.991 with a significance value of .005, thus the Non-Profit variable affects the College Performance variable.

3.3 Uji F

The existence of a relationship between the values in each of the same samples (paired) characterizes the paired t - test, a hypothesis testing technique where the data used is not independent.

Table 6. Result Uji F

Model		Sum of Square	Df	Mean Square	F	Sig.
	Total	114.471	16			.0000

Source: Data Processed 2024

Based on Table 4.19 shows that the result of the calculated f value is 29.855 with a significance value of 0.000 <0.05. This means that the independent variables in this regression model jointly affect

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the dependent variable, namely College Performance. So it can be concluded that this research regression model is feasible.

4. Results

4.1 Analisis Statistik Deskriptif

Descriptive analysis according to Ghozali, (2018) is an analysis carried out by describing a set of data without any intention of making general conclusions. Descriptive statistical analysis aims to analyze data by describing or describing data. In descriptive statistics, analysis is carried out in the form of tables, graphs, columns, frequency calculations, measures of central tendency (mean, median, mode), measures of dispersion (range, standard deviation, variance) and so on Hendriyadi, (2018).

An overview of the variables in this study, Good University Governance, Balance Score Card and Higher Education Performance, a descriptive statistical table is used which shows the theoretical range, actual range, media, average (mean) and standard deviation which can be presented in Table 6 below:

Table 7. Descriptive Statistics of GUG against KPT

	N	Minimum	Maximum	Mean	Std.Deviation
T	35	31.00	40.00	37.2857	2.65210
A	35	28.00	35.00	33.3143	2.19319
R	35	23.00	30.00	28.3714	2.04487
EE	35	16.00	20.00	19.2571	1.24482
N	35	16.00	25.00	22.8857	2.39818
KPT	35	34.00	45.00	41.8571	3.50749
Valid N (listwise)	35				

Source: Data Processed 2024

Based on Table 6, it shows the result of descriptive statistic for GUG research on Higher Education Performance Which is a method for analyzing data by describing or describing the data that has been collected with an avenger of Transparency in the research sample of 37.2857, Accountability of 33.3143, Reliability of 28.3714, Effectiveness and Afficiency of 19.2571, Non-Profit of 22.8857 and Higher Education Performance of 22.8857. 41.8571.

5. Disscusion

This study used a sample of 36 to determine the effect of Good Higher Education Governance on college performance. The research findings and processing of raw college data are based on the distribution of questionnaires to several Muhammadiyah and Aisyiyah Universities throughout Sumatra. Based on the respondents' answers, the College Performance variable is included in the "good" group and Good University Governance is running well in Muhammadiyah and Aisyiyah Universities throughout Sumatra.

GUG has a positive and significant effect on higher education performance. This indicates that the implementation of GUG can improve higher education performance. The results of this research support agency theory that GUG can minimize conflicts of interest between principals and agents. This research is in accordance with research by Machmuddah, (2019) which revealed that GUG can improve higher education performance.

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Good governance aims to ensure that all decisions and actions of the organization meet the needs of stakeholders and achieve its stated objectives in an efficient and ethical manner. The result of goal mismatches between agents and principals is that agents tend to prioritize self-interest to maximize their own use through additional consumption or selection of suboptimal investments. The agency problem above can be minimized by good governance mechanisms in agency theory which states that good governance mechanisms are designed to protect the interests of shareholders, minimize agency costs, and ensure the primary interests of agents.

The implementation of good governance will reduce agency problems between the two agents and the principal (Tampubolon, 2019; Herdiansyah & Imam, 2021; De Lavanda & Meiden, 2022) the influence of GUG on university performance is quite large and does not occur by chance.(Pratiwi, 2021; Hidayat & Rahmatika, 2022; Nurfatimah et al., 2023). GUG has no influence on university performance GUG ensures that university management is carried out in a transparent and accountable manner. This increases public trust in higher education and encourages more effective use of resources (Kadek Eti Putrika, 2021; Dermawan, 2022).

The findings of this study are in line with Machmuddah, (2019) The results of statistical testing show that the dependent variable is not positively and significantly influenced by the Good University Governance variables, each of which operates partially. Based on the test results, university governance is not positively influenced. so that the Ha statement that the Higher Education Performance variable (Y) is not significantly influenced by the dimensions of Good University Governance (X1). The tests that have been carried out prove that Good University Governance has no effect on the performance of Higher Education because it is likely that the respondents who have filled out the questionnaire are not the respondents they should be. Likewise, the results of research from Kristanti & Winarno, (2020) prove that GUG has no effect on university performance.

6. Conclusion

Based on a thorough analysis of the data and an in-depth discussion of the research findings, it can be concluded that the Governance of University Governance (GUG) significantly influences the performance of Muhammadiyah and Aisyiyah Universities in Sumatra. This effect is both complex and comprehensive, indicating that various interconnected factors within GUG contribute to shaping institutional performance. The study highlights the intricate relationships between governance structures, decision making processes, and academic outcomes, demonstrating how effective governance frameworks can enhance university performance in a dynamic and multifaceted manner. These findings emphasize the critical role of governance in fostering institutional excellence and sustainability within Muhammadiyah and Aisyiyah higher education institutions.
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Limitation

Test that have been carried out prove that Good University Governance has no effect on higher education performance becaus it is possible that the respondents who have filled out the questionnaire are not the respondents who should be. The reform applied university has no impact in the short term. There are government regulation and changes in PTMA internal policies that can influence research results. Suggestions for future research cloud be to add a wider sampel besides PTMA in sumatra. Using

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a research approach with Mix Metods to explore factors that are difficult to measure numerically. Adding organizational culture variables as mediating or moderating variables.

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