Implementation of \textit{Good University Governance}: Top Management Support and State University Performance

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\textbf{Abstract} The implementation of the process of achieving good university governance carried out at state universities in managing academic and non-academic domains involves the support of top management and university performance. This study investigates the impact of the implementation of good university governance, top management support, and the performance of State Universities in Indonesia with data processing and analysis using PLS Structural Equation Modeling (SEM). The results of the study illustrate that the implementation of good university governance has a positive and significant effect on top management support, the implementation of good university governance has a positive and significant effect on university performance, and top management support has no effect on university performance. Efforts need to be increased on the dimensions of stakeholder participation, adequacy of resources (financial, infrastructure, information systems), and the internal processes of higher education.

\section{Introduction}

Marinas & Prioteasa [1] state that the university has two main strategic options concentrating on research and educational activities to build a strategic profile and benefit from it and/or diversify funding. By analyzing how the university's choice of funding diversification can challenge good university governance (GUG) and identify the main GUG areas to be affected. Therefore, new models of good university governance are needed to keep these institutions competitive.

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State Universities (PTN) in Indonesia are grouped into three statuses, namely PTN Satker (Working Unit State Universities), PTN BLU (Public Service Agency State Universities) and PTN Legal Entities (Legal Entity State Universities). Authority in managing academic and non-academic fields for PTN Satker must follow government regulations, including funds received by PTN Satker must be deposited to the government on a gross basis, PTN BLU is given flexibility in non-academic fields, especially funds that can be used directly for operations and development activities, and PTN Legal entities are given autonomy in both the academic and non-academic domains. Classification of PTN status and authority in managing academic and non-academic fields is a challenge for top management in implementing good university governance at each PTN that changes PTN status.

To raise educational standards, the Government issued Regulation of the Minister of Education and Culture Number 4 of 2020 which is an amendment to Regulation of the Minister of Education and Culture number 88 of 2014. Until 2023, the Number of PTN Legal Entities is 21 State Universities.

Governance in higher education is the constitutional form and process that governs university affairs [2]. Governance is a method of exercising control or authority in an organization by assigning and managing resources. For this reason, the application of policies and processes for control and decision-making in effectively guiding or governing the organization [3]. Governance refers to the practice of supervision, control, transparency, and disclosure [4] related to institutional design, decision-making, delegation, planning, organizational coordination, and direction [5].

Top management support according to Muntoro [6] stated that accountability it is the duty of top management to support employees’ achievement in the workplace by giving them tools and encouraging guidance. Verhage [7] That top management assistance is management's attempt to offer the resources required to run the business successfully. Top management should show dedication and leadership, as well as generate enthusiasm in executing and communicating change throughout the firm [8]. Young & Jordan [9] The most significant critical success criterion for organizational performance is top management support. Management support in the form of facility support and promotion of organizational activities, including giving awards for innovative ideas so that they can realize the specified organizational goals [10].

Elkeles & Phil [11] state that organizational success in realizing good governance requires good management support and commitment from all levels of management. Belout & Gauvreau [12] stated that management support has a significant effect on organizational success. Furthermore, Yusoff et al. [13] University performance depend on entrepreneurial activities carried out in universities that integrate better with industry. New ideas, innovative activities, and new business models define university performance.

The phenomenon of changing PTN Satker (Working Unit State Universities) to PTN Legal Entities (Legal Entity State Universities) or PTN BLU (Public Service Agency State Universities) to PTN Legal Entities (Legal Entity State Universities) needs to be examined in how good university governance is implemented by top management in carrying out management principles, managing resources, structural arrangements, communication, skills and strengths to achieve university performance which he leads produces quality and competitive education. The goal of this study is to look into the effects of implementing good university governance on top management support, the effect of implementing good university governance on university performance, and top management support on university performance.
2 Materials and Methods

2.1 Methods of Data Collection

The data collection method is by simply completing a previously developed and filled questionnaire on the Google Form application. The questionnaire consists of questions about the type of work, sources of information, age, location selection, and statements regarding the implementation of good university governance, top management support, and university performance.

2.2 Research Respondents

Participants in this study were officials in charge of resources and the population of State Universities with 122 units of analysis and 50 units of analysis that deserved to be taken and processed.

2.3 Data Processing and Data Analysis

2.3.1 Data Processing

The data that has been obtained is then processed so that it can be analyzed in stages including editing (data editing); cleaning (cleaning data) which begins with eliminating all missing data; recoding (recoding data) where the data is coded in each answer needed with the aim of facilitating data processing.

2.3.2 Data Analysis

The stages of PLS-SEM analysis are model conceptualization, deciding on an algorithm analysis approach, deciding on a resampling method, creating path diagrams, model assessment, and evaluation.

In a research project, scientists are frequently confronted with situations in which the sample size is quite big but there is a weak theoretical foundation in the link between the predicted variables. However, connections between extremely complex factors and tiny data sample sizes are frequently found. One of the Structural Equation Modeling (SEM) approaches is Partial Least Squares (PLS). The Partial Least Squares (PLS) method is a variation on the OLS (Ordinary Least Squares) technique to avoid the drawbacks of regression analysis when the data’s features pose an obstacles, such as small data size, missing values, abnormal data distribution, and symptoms of multicollinearity. PLS testing uses SmartPLS 3.0. variance-based SEM analysis that is capable of doing testing of structural models and measurement models at the same time. The stages of testing are as follows:

1. Create a descriptive analysis using the respondent profiles to calculate the sample size.
2. Make a path diagram that illustrates how there is a connection between latent variables and their indicators.
   a. Structural models, which are founded on theoretical foundations, display the link between latent variables.
   b. A model for calculating the correlation between each indicator’s latent variables and its output.
3. Perform parameter estimation for the model made.
4. Assessing the quality of fit of the model that has been constructed [14] with Equation (1), Equation (2), and Equation (3).
a. Evaluating the Measurement Model

i. This test, which has Convergent Validity, examines formative and reflexive indicators together with their latent variables. A value larger than 0.5 is required for factor loading measurement. [15].

ii. Discriminant Validity Test, this test examines the connection between the square root of the average variance retrieved (AVE) and other latent variables in the model for each latent variable in order to identify differences across variables. A latent variable is said to have good discriminant validity if its AVE root value is higher than the correlation with all other latent variables. It is recommended that the AVE value above 0.50.

iii. \[ AVE = \frac{\sum \lambda_i^2}{\sum \lambda_i^2 + \sum \text{var}(\epsilon_i)} \]  
   with \( \lambda_i \) is component loading to indicator and

iv. Composite \( \text{var}(\epsilon_i) = 1 - \lambda_i^2 \) Reliability, a metric for assessing hidden variables' consistency. If a latent variable's composite reliability is more than or equal to 0.7, it is said to have good reliability.

\[ pc = \frac{\sum \lambda_i^2}{\sum \lambda_i^2 + \sum \text{var}(\epsilon_i)} \]  
with \( \lambda_i \) is component loading to indicator and

b. Evaluating the \( \text{var}(\epsilon_i) = 1 - \lambda_i^2 \) Structural Model

The endogenous latent variable's R-Square, which has the same meaning as the regression, is used to evaluate how well the data and the model fit. When evaluating the accuracy of the observed values produced by a model and its parameter estimations, structural models use the Q-Square predictive relevance metric. Q-Square is calculated using the formula below:

\[ Q^2 = 1 - \left(1 - R_1^2\right)\left(1 - R_2^2\right) \cdots \cdots \left(1 - R_p^2\right) \]  
with \( R_1^2, R_2^2, \ldots, R_p^2 \) is the R-square of the equation model's endogenous latent variables. The magnitude of \( Q^2 \) has values with a range of \( 0 < Q^2 < 1 \), the closer to 1 (one), the better the model.

5. Because PLS does not assume that the data distribution is normal, it uses a nonparametric test to determine the significance level of the path coefficient. The underlying hypothesis is that there is no link between the variables under \( H_0 \), while \( H_1 \) has a relationship between variables. Next, look at the t (t-statistics) values generated by the bootstrapping algorithm on SmartPLS. The criterion for rejecting the initial hypothesis is that the significance level is below 5% or the t-value exceeds the critical value of 1.96.

3 Results and Discussion

3.1 Descriptive Statistics Results

The variables in this study are as follows the implementation of good university governance, top management support and the performance of state universities. The following are the findings of the descriptive analysis of the variables and aspects of good university governance implementation:
Table 1. Descriptive Statistics of the Implementation of Good University Governance

<table>
<thead>
<tr>
<th>Variables and Dimensions</th>
<th>Real score</th>
<th>Max Score</th>
<th>Means</th>
<th>% real</th>
<th>% gaps</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implementation of Good University Governance</td>
<td>5438</td>
<td>6300</td>
<td>6.04</td>
<td>86.32</td>
<td>13.68</td>
<td>Very good</td>
</tr>
<tr>
<td>Participation</td>
<td>571</td>
<td>700</td>
<td>5.71</td>
<td>81.57</td>
<td>18.43</td>
<td>Very good</td>
</tr>
<tr>
<td>Upholding the Supremacy of Law</td>
<td>580</td>
<td>700</td>
<td>5.80</td>
<td>82.86</td>
<td>17.14</td>
<td>Very good</td>
</tr>
<tr>
<td>Transparency responsive</td>
<td>925</td>
<td>1050</td>
<td>6.13</td>
<td>88.10</td>
<td>11.90</td>
<td>Very good</td>
</tr>
<tr>
<td>Orientation To Consensus</td>
<td>616</td>
<td>700</td>
<td>6.16</td>
<td>88.00</td>
<td>12.00</td>
<td>Superior</td>
</tr>
<tr>
<td>Equity and Inclusiveness</td>
<td>588</td>
<td>700</td>
<td>5.88</td>
<td>84.00</td>
<td>16.00</td>
<td>Very good</td>
</tr>
<tr>
<td>Effective and Efficient</td>
<td>617</td>
<td>700</td>
<td>6.17</td>
<td>88.14</td>
<td>11.86</td>
<td>Superior</td>
</tr>
<tr>
<td>Accountability</td>
<td>963</td>
<td>1050</td>
<td>6.46</td>
<td>91.71</td>
<td>8.29</td>
<td>Superior</td>
</tr>
</tbody>
</table>

Source: Data processed

The implementation of good university governance is measured using eight dimensions, namely participation, upholding the rule of law, transparency, responsiveness, orientation to consensus, equity and inclusiveness, effectiveness and efficiency, and accountability. Respondents' responses resulted in an average score of implementation of good university governance for all State Universities of 6.04 (very good). This score indicates that state universities in Indonesia are very good at implementing good university governance for organizing activities in the academic and non-academic fields. The highest dimension value, namely accountability, is 6.46 (excellent), indicating that accountability provides high support for the implementation of good university governance, and the lowest is the dimension of participation, which is 5.71 (very good), meaning that this participation needs to be encouraged to achieve above the average implementation of Good University Governance.

The results of the analysis of top management support and its dimensions are as follows:

Table 2. Descriptive statistics Top Management Support

<table>
<thead>
<tr>
<th>Variables and Dimensions</th>
<th>Real score</th>
<th>Max Score</th>
<th>Means</th>
<th>% real</th>
<th>% gaps</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Top Management Support</td>
<td>3675</td>
<td>4550</td>
<td>5.65</td>
<td>80.77</td>
<td>19.23</td>
<td>Very good</td>
</tr>
<tr>
<td>Resources</td>
<td>1892</td>
<td>2450</td>
<td>5.46</td>
<td>77.22</td>
<td>22.78</td>
<td>Very good</td>
</tr>
<tr>
<td>Structural Arrangement</td>
<td>277</td>
<td>350</td>
<td>5.54</td>
<td>79.14</td>
<td>20.86</td>
<td>Very good</td>
</tr>
<tr>
<td>Communication</td>
<td>617</td>
<td>700</td>
<td>6.17</td>
<td>88.14</td>
<td>11.86</td>
<td>Superior</td>
</tr>
<tr>
<td>Expertise</td>
<td>592</td>
<td>700</td>
<td>5.92</td>
<td>84.57</td>
<td>15.43</td>
<td>Very good</td>
</tr>
<tr>
<td>Power</td>
<td>297</td>
<td>350</td>
<td>5.94</td>
<td>84.86</td>
<td>15.14</td>
<td>Very good</td>
</tr>
</tbody>
</table>

Source: Data processed

Top Management Support is measured using five dimensions namely resources, structural arrangements, communication, expertise, and strength. Respondents' responses to Top Management Support resulted in an average score of 5.65 on a scale of 1-7. This score indicates that top management support is very good in carrying out the principles of modern
higher education management. The highest average value of the communication dimension is 6.17 (Excellent) indicating that communication makes a high contribution to top management support and the lowest value of the resource dimension is 5.46 (very good) meaning that resources consisting of finance, infrastructure, and information systems need to be encouraged to achieve above average top management support.

The findings of a descriptive study of the performance of public tertiary institutions and their dimensions are as follows:

<table>
<thead>
<tr>
<th>Variables and Dimensions</th>
<th>Real score</th>
<th>Max Score</th>
<th>Means</th>
<th>% real</th>
<th>% gaps</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance of State Universities</td>
<td>5548</td>
<td>7350</td>
<td>5.28</td>
<td>75.48</td>
<td>24.52</td>
<td>Very good</td>
</tr>
<tr>
<td>Financial Perspective</td>
<td>1851</td>
<td>2450</td>
<td>5.29</td>
<td>75.55</td>
<td>24.45</td>
<td>Very good</td>
</tr>
<tr>
<td>Customer Perspective</td>
<td>810</td>
<td>1050</td>
<td>5.40</td>
<td>77.14</td>
<td>22.86</td>
<td>Very good</td>
</tr>
<tr>
<td>Internal Process Perspective</td>
<td>1280</td>
<td>1750</td>
<td>5.12</td>
<td>73.14</td>
<td>26.86</td>
<td>Good</td>
</tr>
<tr>
<td>Learning and Growth Perspective</td>
<td>1607</td>
<td>2100</td>
<td>5.36</td>
<td>76.52</td>
<td>23.48</td>
<td>Very good</td>
</tr>
</tbody>
</table>

Source: Data processed

The performance of State Universities is measured using four dimensions, specifically financial perspective, customer perspective, internal process perspective and learning, and growth perspective. Respondents' responses to PTN performance with an average score of 5.28 (very good) on a scale of 1-7. Thus, state universities have very good performance in managing activities in the academic and non-academic dimensions. The highest average value of the customer perspective dimension is 5.40 (very good) indicating that the customer perspective makes a high contribution to the performance of state universities and the lowest value of the internal process perspective dimension is 5.12 (good) means that internal processes need to be encouraged to achieve the average performance of state universities. Thus, the implementation of higher education management produces very good performance in service to customers.

### 3.2 Outer Model Analysis

Three measurement components—discriminant validity, convergent validity, and composite reliability—are used in the outer model analysis. Cross loading criteria are used to calculate the discriminant validity of each item. If the item's loading value in the appropriate variable is higher than its loading value in the other variable, the item is accepted for use in measuring the variable that meets the condition. Testing the value of construct validity by calculating convergent validity. Convergent validity standards discovered through factor loading. If an instrument has a loading factor greater than 0.7, it is deemed genuine. The items are deemed valid to assess the construct because the test scores for each item are all more than 0.7. The construct was declared reliable if the discriminant reliability (AVE), Cronbach's alpha (CA), and composite reliability (CR) all higher than 0.5, Cronbach's alpha was higher than 0.6, and the composite reliability was higher than 0.7, the construct was deemed trustworthy. All items can be certified reliable in measuring latent variables based on the results of the reliability test, which show that all latent constructs meet the reliability standards.
3.3 Inner Model Analysis

The value of Goodness of Fit, or the extent to which exogenous variables contribute to endogenous variables, is measured in SEM-PLS by testing the inner model, which is endogenous factors’ capacity to explain a wide range of exogenous variables. The R-Square adjusted predictive relevance was used to calculate the goodness of fit model in the PLS study. The calculation shows that the adjusted R square is 0.790 for top management support, meaning that the effect of implementing good university governance is 79% and the rest is the influence of other variables not discussed in this study.

The next step is to test the theory and ascertain the importance of the direct and indirect effects on the effects of endogenous factors of exogenous variables. According to SEM-PLS, the hypothesis assesses importance of contrasting the T-statistic and T-table values. The hypothesis is accepted if the T-statistic is greater than the T-table value. The two-tailed hypothesis has a 95% (or 5%;<0.05) confidence level greater than 1.96. The hypothesis was thoroughly tested as follows:

### Table 4. Summary of Hypothesis Assessment

<table>
<thead>
<tr>
<th>Hyp</th>
<th>Direct effect</th>
<th>Original sample</th>
<th>Sample Means</th>
<th>ST DEV</th>
<th>T Stats</th>
<th>P Value</th>
<th>Ha</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>Implementation of Good University Governance → Top Management Support</td>
<td>0.696</td>
<td>0.729</td>
<td>0.230</td>
<td>3.029</td>
<td>0.002</td>
<td>Accepted</td>
</tr>
<tr>
<td>H2</td>
<td>Implementation of Good University Governance → State University Performance</td>
<td>0.106</td>
<td>0.091</td>
<td>0.253</td>
<td>0.420</td>
<td>0.675</td>
<td>Rejected</td>
</tr>
<tr>
<td>H3</td>
<td>Top Management Support → State University Performance</td>
<td>0891</td>
<td>0898</td>
<td>0.034</td>
<td>25.888</td>
<td>0.000</td>
<td>Accepted</td>
</tr>
</tbody>
</table>

3.3.1 H1: The effect of Implementing Good University Governance to Top Management Support

The first hypothesis results that the implementation of good university governance on top management support has a positive and significant effect, meaning that top management support is good or bad is influenced significantly and positively by the size of the implementation of good university governance. This study demonstrates that the better the execution of strong university governance, the greater the top management support.

The findings of this research are consistent with Elkeles & Phillips’ research [11] that to realize good management support and commitment from all levels of management is needed for the success of the organization in realizing good governance. Top management support in the communication dimension carried out by top management conveys the vision, mission, goals, strategic plans, and business goals for stakeholder commitment in advancing
higher education to all levels of management in stages. In addition, top management gradually conveys rules and procedures for implementing missions, objectives, and strategic plans (Renstra) to create everyone's interest in carrying out tasks. Boyer & Sovilla [8] remarked that the top management must demonstrate more than just commitment and leadership, but should also generate enthusiasm for execution and inform everyone in the organization of the changes. The communication dimension has the greatest contribution (mean 6.17) to top management support and has a better effect in realizing the implementation of good university governance.

The resource dimension which includes finance, infrastructure, and information systems has the smallest contribution (mean 5.46) to top management support and is not good enough in realizing the implementation of good university governance. Finance regarding government funding support is still limited for research activities carried out by lecturers and students with inflexible rules and the preparation of a budget or budget work plan (RKA) has not involved the participation of the academic community. The treatment facilities used by academicians are not the same. Integrated information systems and digital transformation have not been used optimally in academic and non-academic activities, so they are less responsive in serving stakeholders.

3.3.2 H2: Effect of Implementing Good University Governance Against State University Performance

The second hypothesis results that the implementation of good university governance has a positive and significant effect on university performance. The investigation's conclusions demonstrate that the better implementation of Good University Governance then it will have a better influence on the performance of tertiary institutions. The results of this study are in line with research by Aghion et al. [16] that good university governance affects university performance, based on rankings of worldwide universities' research output and patents. Furthermore, Sedláček [17] states if universities want to generate good research outcomes in international competition in a European environment, university autonomy in general and limiting governmental control in internal university governance are critical.

Implementation of good university governance accountability dimension demonstrates that the management of academic and non-academic dimensions has met the national standards of higher education and the annual accountability report transparently published to the public in a transparent manner, is the responsibility of universities to the government, and society. In financial accountability at Working Unit State Universities (PTN Satker), Public Service Agency State Universities (PTN BLU), the process of compiling a financial accountability report is carried out in the form of a report on budget realization, a report on changes to the balance of the over budget on a cash basis. In addition, Working Unit State Universities (PTN Satker), Public Service Agency State Universities (PTN BLU) also process data for the preparation of financial reports as accounting units in the form of operational reports, reports on changes in equity, financial position, financial statement notes and cash flow reports are produced on an accrual basis. Legal Entity State Universities (PTN Legal Entities) prepares financial reports in the form of activity reports, reports on changes in activity, financial position, cash flow reports, and notes on financial statements based on the Interpretation of Financial Accounting Standards number 35 which regulates Non-Profit Oriented Entities and related Statements of Financial Accounting Standards. The State University Legal Entity’s financial statements are audited by an Independent Public Accounting Firm. The accountability dimension has the greatest contribution (mean 6.46) to the implementation of good university governance and is getting better at realizing the performance of state universities.

The participation dimension has the smallest contribution (mean 5.71) to the
implementation of good university governance and has an unfavorable effect on achieving State University performance. Based on the respondents, nine State Universities have not been open to the active participation of stakeholders in every higher education implementation process. The process of involving stakeholders should be carried out after the stages of planning, implementing, and evaluating. However, in practice, involvement or participation is only given at the implementation stage of a program.

Implementation of good university governance, namely the principles of accountability, transparency, participation, effectiveness, and efficiency are based on considering certain situations or conditions in achieving the performance of each tertiary institution, this reinforces the premise of management accounting contingency theory by Otley [18] that there is no universal accounting system appropriate for use throughout the organization, but the management accounting system is only appropriate for a particular context or condition.

3.3.3 H3: The Effect of Top Management Support on State University Performance

The third hypothesis results that top management support for university performance has no effect. The findings of this study demonstrate that the degree of top management support does not affect university performance. State University performance is measured by financial perspective, internal process perspective and learning, customer perspective, and growth perspective. The results of this study are different from Dong's [19] research in terms of measuring top management support studied, namely Deterministic Perspective, Contingent Perspective, and Dynamic Perspective which are case studies conducted at two universities in Canada. The perceptions of around 19 interviewees with job status as department managers, top managers, project managers, users, and trainers indicate that top managers follow the Dynamic Perspective in supporting successful system implementation, increasing user acceptance, and improving organizational performance. Furthermore, McCormack et al. [20] stated that management is important for universities, especially concerning providing Depending on available resources and prior performance, teaching and research success were linked with incentives for staff recruitment, retention, and advancement. There is a connection between management and the efficacy of research and education.

The performance of public tertiary institutions in the customer perspective dimension includes educational services provided by state tertiary institutions, waiting periods of less than three months in obtaining a job and the level of suitability of the field of work with the main competencies of graduates obtaining very good criteria (mean 5.40 on a scale of 7.00) with a gap of 22.86%, and the internal process perspective which includes the transfer of learning and curriculum excellence obtains good criteria (mean 5.12 from a scale of 7.00) with a gap of 26.86%.

This shows that the level of satisfaction of students and parents is not fully satisfied with the services provided by universities because the contribution of internal processes is still low. The relationship between the performance of these tertiary institutions and the dimension of resources with the lowest contribution (mean 5.46 out of a scale of 7.00) with a gap of 22.78 for top management support means that the performance of state tertiary institutions is still dependent on resources (financial, infrastructure, information systems) from the government. This condition strengthens the Resource dependence theory [21] asserts that depending on the specific situation, organizational activities can be explained relying on dependence on key and important resources in affecting organizational actions and decisions. Top management support in the provision of financial resources, infrastructure, and important information systems in the management of education in the academic, and non-academic fields which emphasizes that situational factors influence university
4. Conclusion and Policy Recommendations

The implementation of good university governance on top management support has a positive and significant effect. This means that universities can adopt the concept of good university governance in higher education management to encourage top management to apply the principles of modern university management. The implication of good communication from top management to stakeholders results in high trust from stakeholders in state universities so that interest in continuing their studies is high. In addition, good communication from top management to officials or employees will increase the commitment of officials or employees to carry out their duties properly.

The implementation of good university governance has a positive and significant effect on university performance. This means that universities can achieve good performance based on good university governance. The implications of the customer perspective from the performance of good public universities show that officials and employees have good capabilities in achieving quality and competitive education.

The implication of the performance of public tertiary institutions from a high customer perspective shows that there is a level of satisfaction received by students or parents of students in academic and non-academic services to generate trust in state tertiary institutions.

Policy recommendations from the results of this study for the Directorate General of Higher Education University include:

1. The Directorate General of Higher Education needs to carry out intensive monitoring and coaching regarding the performance of tertiary institutions concerning the low competitiveness of world-class universities.
2. The Directorate General of Higher Education needs to increase the adequacy of resources in the form of financial support, infrastructure, and information systems.
3. The Directorate General of Higher Education needs to audit the performance of tertiary institutions and the implementation of good university governance from government agency performance accountability reports that have been made by state universities.
4. State University Top Management needs to increase stakeholder awareness to participate in the planning, implementation, and evaluation stages to maintain stakeholder commitment and program legitimacy.
5. State University Top Management needs to increase resources (financial, infrastructure, information systems) through resource sharing between faculties in tertiary institutions or between tertiary institutions.
6. State University Top Management needs to improve internal process management in the academic and non-academic fields in achieving superior higher education performance.

Even though this research has been made as good as possible, there are still limitations such as there is no variable dimension of influence on other variables.

References

4. J. Harris, G. Cunningham, Decision Line, 40, no. 5, p. 21 (2009)