

Implementation of Good University Governance Islamic Private Vocational School in Medan

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ABSTRACT

The purpose of this study was to determine the effect of commitment to the performance of lecturers at Islamic Private Universities in the City of Medan. The research method used was a survey. The sample of this study was 90 PTS lecturers and was taken by random technique. From the results of the study, it can be concluded that: there is an influence on lecturer performance.

Keywords: organizational commitment, lecturer

PRELIMINARY

Human resources in an organization are very important factors for the effectiveness of activities in the organization. Every company, whatever its shape and type, will need human resources who have the ability to think, act and be skilled in facing the success of a company. For this reason, private universities are required to improve the quality of their resources so that there is an increase in lecturer performance and can contribute to improving company performance. One of the things that can affect lecturer performance is organizational commitment. The organization's demands on its members are a commitment to the organization in the workplace. Organizational commitment is an important behavioral dimension that can be used to assess an employee's propensity to survive as a member of an organization. Commitment is the identification and relevance of someone who is relatively strong to the organization. Employees with high organizational commitment have different attitudes from those who have low commitment. High organizational commitment produces work performance, high commitment to make individuals care about the fate of the organization and try to make the organization a better direction. With high commitment, the possibility of performance degradation can be avoided. Organizational commitment plays an important role in improving the performance of lecturers. The purpose of organizational commitment is to correct mistakes that occur so they do not occur continuously. Organizational commitment that is well managed will be able to improve the performance and performance of the discipline of lecturers and lecturers will always be responsible for the work done.

Higher Education Institutions are business entities that can be classified as service sectors, meaning products received by customers and higher education institutions are mostly in the form of services.

In North Sumatra Province there are 3 State Universities and 195 Private Universities in LLDikti. Especially for PTS L2Dik, it is known that the National Accreditation Body's accreditation score for the Accounting Study Program is mostly "C" and only two Accounting programs that get "A". This situation is an indication that the performance of the Accounting study program is still low.

Based on national education standards, the determining factors in the development of education are content standards, processes, graduate competencies, education personnel. Through a preliminary survey and research results of the National Accreditation Agency (BAN) in the PTS Islamic study program in North Sumatra, it was found that factors that are still low and need to be considered are related to the performance of higher education institutions.

Based on the background that has been explained, the formulation of the issues raised in this study is how the influence of organizational commitment to the performance of lecturers in Islamic universities and based on the formulation of the problems mentioned, the objectives in this study are : Knowing the Implementation of Good University Governance Governance in Islamic Private Colleges In Medan

LITERATURE REVIEW

1. Tertiary institution

Understanding Higher Education according to PP No. 60 of 1999, is as an educational unit with an autonomous and independent region that has the right to manage its own institution as a center for the implementation of higher education scientific emphasis and community service. The purpose of the granting of autonomy is given in the context of the development of science and technology, self-development of the *civitas academica*, and is guided by the norms and rules of science itself.

University High by Provisions Regulation of the Minister of National Education Republic of Indonesia Number 32 Year 2009 regarding the establishment of the mechanism of Legal Entities, Change of State-owned legal entity or organization of Higher Education and Recognition of Higher Education as a Legal Education College is organized by the government or the public.

According to Law Number 12 of 2012 concerning Education is defined as education carried out after secondary education which includes diploma, undergraduate, master's, specialist, and doctoral education programs organized by universities. Higher education is a source of innovation and solutions for the nation's growth and development along with the times. Tertiary institution

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2. Management of Higher Education

Governance is a condition that guarantees the process of alignment, equality, cohesion, and balance of roles, as well as mutual control carried out by related components. Technically, governance is expressed as a systematic effort in a process to achieve organizational goals, through the functions of planning, implementing, controlling, and following up on improvements. Thus, governance in addition to encompassing the entire process and elements, also has the main objective of continuously improving the quality of universities to achieve the vision and mission set. At present the management of tertiary institutions is contained in several articles in Law No. 12 of 2012.

3. *Good University Governance*

According to Price Waterhouse Coopers in (Yuwono, 2011) which states that Corporate Governance is related to effective decision making, built through organizational structure, values, various processes, policies and organizational structure, which aims to achieve profitable business, efficient, and effective in managing risks and responsibly with due regard to the interests of stakeholders.

Meanwhile, *Good University Governance* (GUG) according to Wijatno (2009: 126), can be seen as the application of the basic principles of the concept of "*good governance*" in the system and process of governance in higher education institutions through various adjustments based on values that must be upheld in the implementation of higher education specifically and education in general.

Based on the above definition, it can be concluded that *Good University Governance* (GUG) is part of Good Governance which is implemented in the world of education, namely universities.

Good University Governance (GUG) is a concept that applies the basic principles of *Good Governance* such as transparency, accountability, responsibility, independence, and justice that need to be applied by every tertiary institution to realize a quality tertiary institution. According to Wijatno (2009), the achievement of GUG can be measured through several indicators namely transparency, accountability, responsibility, independence and fairness.

a. Transparency

Transparency is built on the basis of a free flow of information. The whole process of government, institutions, and information needs to be accessible to the parties concerned and the information provided should be sufficient to be understood and monitored.

According to Andrianto (2007) "Openness is serious, comprehensive, and provides a place for active participation from all walks of life in the process of managing public resources." The principle of transparency can at least be measured through a number of indicators such as: (Krina, 2003)

- a) a mechanism that guarantees a system of openness and standardization of all public service processes
- b) mechanisms that facilitate public questions about various policies and public services, as well as processes within the public sector.
- c) mechanisms that facilitate reporting and dissemination of information
- d) nor deviations from the actions of public authorities in serving activities

Meanwhile, according to Wijatno (2009) in measuring transparency in the management of tertiary institutions, it must be able to apply the principles of openness in finance, new admissions systems and systems, accounting systems and procedures, financial reporting, recruitment of lecturers and employees, selection of structural officials, selection of administrators and other important information to stakeholders in an adequate, accurate and timely manner.

b. Accountability

The university must have clear (written) job descriptions and responsibilities from structural officials. Criteria and processes for measuring performance, supervision and reporting must have an internal audit in the framework of work assessment for the purpose of evaluating and controlling the activities of the organization. (Baihaki, 2016). According to Krina (2003) Accountability is a principle that guarantees that every activity in the administration of government can be openly accounted for by the actors to those affected by the application of the policy. Krina explained the accountability indicators as follows :

- 1) Able to present information about the organization of activities openly, quickly and precisely to the public.
- 2) Ability to provide service that is satisfactory to the public.
- 3) Able to explain and account for every policy taken proportionally.
- 4) Dissemination of information about a decision through mass media
- 5) Public access to information on a decision after the decision is made and the public complaints mechanism .

Accountability (*accountability*) according Wijatno (2009) The University shall have a description of duties and responsibilities are clear (in writing) of any structural officials, members of the faculty senate / academic, trustees, faculty and staff, including the criteria and process performance measurement, monitoring, and reporting. There must be an internal audit whose tasks include: assessing the analysis and interpretation of an organization's activities independently. Basically the scope of internal audit covers aspects of activities within the organization in the context of performance appraisal for the purpose of evaluating and controlling organizational activities can be achieved efficiently and effectively. In addition, it is also better to do an audit management or *financial audit plus* by an independent external party .

c. Responsibility

Responsibility is the ability of an organization to regulate the extent to which service delivery has gone according to the rules in force or the procedures that have been set. Responsibility measures the level of participation of service providers carrying out their duties. Responsibility is a measure that shows the extent to which the process

of providing public services is carried out in accordance with the principles or conditions of administration and organization that have been correctly established. (Muslimah, 2016)

According to Djanali (2005) indicators that can be used are:

- 1) Build an academic atmosphere that is conducive.
- 2) Utilize funds with caution in accordance with the objectives of the funder.
- 3) Generate innovations for economic development.
- 4) Ensuring academic freedom for all staff in providing input in accordance with their expertise.
- 5) Forming professionals or scientific disciplines needed by the community as an advantage of the university.

Responsibility (*responsibility*) by Wijatno (2009) reflects compliance with laws and regulations and the implementation of responsibility towards society and the environment so that it can maintain kesinambun gan business in the long term. Every individual involved in managing the university must be responsible for his actions in accordance with the specified *job description*.

d. Independence

According Zarkasyi (2008) The circumstances in which the organization is managed by professionals with no conflict of interest and influence, pressure from any party that does not comply with the legislation in force and apply the principles of healthy oraganisasi. University managers in carrying out their roles and responsibilities must be free from any form of intervention from any party. This is to ensure that decisions taken are free from pressure and made only for the benefit of the university.

Ator indices that can be used are:

- 1) Higher education decision making needs to be separate from the government or non-profit legal entities that own it so that it is free from conflicts of interest therein.
- 2) Avoid domination by any party.
- 3) Carry out the duties and functions in accordance with the budget base and rule of law. Independence (independency) according to Wijatno (2009), the foundation and university managers in carrying out their roles and responsibilities must be free from any conflict of interest that has the potential to emerge. This is necessary to ensure that decision making is carried out independently, free from all forms of pressure from other parties, so that it can be ensured that the decision can be made in the interests of the university.

e. Fairness

Fairness is fairness to stakeholders so that each stakeholder is protected from misuse in the form of business for personal interests or conflicts of interest or unhealthy university practices. Related to students, the practice of fairness can be seen from the existence of a subsidy scheme and allocation of education costs for underprivileged students. (Anggriwan & Nurcholis, 2014)

According to the Directorate of Institutional and Cooperation of the Directorate General of Higher Education of the Ministry of Education and Culture (2014) in Muktiyanto (2016), fairness can be done through, among others; (1) appointment of employees and officials based on competence and track record, and (2) application of an appropriate merit system (incentives and dis-incentives) in employee management. In the case of a merit system, it can be measured from the presence of key performance indicators in assessing performance which is the basis of performance evaluation. Besides that, it can be seen from the existence of the remuneration system and its application, including being a basis for appreciation for staff. Relating to the relationship between the Study Program and the Faculty can be seen through the representation of the Study Program in the Faculty Senate and its effectiveness.

According to Zarkasyi (2008) indicators that can be used are:

- a) The University provides equal and fair treatment to interested parties in accordance with the benefits and contributions made to the university.
- b) The University provides equal opportunities in accepting employees, students, careers and carrying out their duties in a professional manner without any discrimination.

- c) Application of rewards and punishments to all parties without discrimination.
While Justice (fairness) according to (Wijatno, 2009) Fair and balanced treatment to the relevant stakeholders. In this case, the stakeholders consist of students, the community, lecturers, and non-academic employees, as well as foundation administrators.
4. *Analytical Hierarchy Process (AHP)*
The Analytical Hierarchy Process (AHP) was developed by Thomas L. Saat in the 1970s. This method is one of the multi-criteria decision-making models that can help human thinking frameworks where the factors of logic, experience, knowledge, emotions, and feelings are optimized into a systematic process. AHP is a decision making method developed to prioritize alternatives when several criteria must be considered, and allow *decision makers* to arrange complex problems into a hierarchical form or integrated set of levels. Basically, the AHP is a method used to solve complex problems and are not structured to the factions, to organize the group into a hierarchy, then enter a numerical value as a substitute for human perception in making relative comparisons. With a synthesis it can be determined which element has the highest priority.

RESEARCH METHODS

Population is the total number of units of analysis whose characteristics will be suspected as research subjects. The target population of this study is the chairman and secretary and the Head of S1 Islamic Accounting Study Program PTS in Medan.

In determining the sampling basically depends on the population and the ability to achieve it, less than 100 and researchers have the ability to achieve it as a whole, then the sampling method used is the census technique. This method implies that all members of the population are sampled, due to the limited number of samples. So in this study the sample is a total population of 90 respondents.

Data Collection Techniques

- a. Questionnaire
The questionnaire is a list of pre-formulated written questions that the respondent will answer, usually in clearly defined alternatives (Sekaran, 2006). The form of the questionnaire used in this study refers to the sample questionnaire in Saaty, 1994. While the items being compared in the questionnaire are aspects or principles of Good University Governance. This questionnaire was distributed to respondents.
- b. Interview
Interview is a data collection technique by asking questions directly by the interviewer to the company, and respondents' answers are recorded or recorded. The interview used in this study was a structured interview. Interview structured interview where the interviewer has a list of questions aimed at the enterprise

RESULTS AND DISCUSSION

From the Good University Governance model that has been generated from the AHP GUG model, a composite index of each respondent is then added up and an average value of each sub-variable is searched, then a score of each variable will be generated. The scores are then compared with the criteria table of each variable. These criteria consist of the criteria of Very High, High, Medium, Low and Very Low. The following table implementation of Good University Governance in Higher Education Private Islam in the city of Medan.

In the table, the results of the implementation of Good University Governance in Medan City by showing a score of 79.19. The scores are in the range of 60.01 - the 80.00 that is entered into the criteria for the application of the "high". The sub-variable values and the variables above are the average composite index values which are then added to the scores of each variable and the criteria can be determined by looking at table 4.9 namely the Interval Table of Criteria for GUG Variable Variables. The score on the transparency variable of 16.41 is in the interval of 12.55 - 16.72 which is included in the "high" criteria. Scores on the Accountability variable of 15.62 are at intervals of 12.37 - 16.48 which is included in the "high" criteria. The score on the Responsibility variable of 12.43 is at intervals of 9.43 - 12.56 which is included in the "high" criteria. Scores on the Independence variable of

18.16 are at intervals of 13.63-18.1 which is included in the "high" criteria. The score on the Justice variable of 16.57 is in the interval 16.09 - 20.10 which is included in the "very high" criteria .

Of the five variables, the four variables get the same criteria, namely, Transparency, Accountability, Responsibility and Independence get "High" criteria. Whereas Justice has "very high" criteria. Overall, the application of Good University Governance in Medan City University has been in good management, but there are some things that are the main points and important points when viewed in each sub-variable.

In the transparency variable the highest value is in the value of the second sub variable with a T2 value of 8.19. All universities have agreed that Openness in the field of finance, new admissions system and procedures, accounting system, reporting system, recruitment of lecturers and staff and selection of structural officials must be carried out in order to achieve good management. transparency in the financial sector include the planning stages, namely during the preparation of the Work Plan Budget Ministry / Agency (RKA-KL) involves all units to discuss mutual Proposed Activity Sheet (ULK), Framework of Reference Work (TOR) until Details Budget Expenditure.

The principle of information disclosure is an obligation that must be carried out by higher education institutions. It has been mandated in Law No. 14 Year 2008 on Public Information Openness (KIP), which emphasizes college high country to always provide information that is open, transparent and accountable to the public. This means that universities must open and provide information on budgets, policies and programs in print and online media in accordance with statutory regulations.

In the Accountability Variable the highest value is in the value of the second sub-variable with an A2 value of 7.91, which is related to the Internal Control System carried out effectively and efficiently in the management of higher education. The internal control system plays a key role in realizing financial accountability. Weaknesses in the financial system of government agencies so far occur because of the weak design and implementation of the internal control system.

The Internal Control System is inseparable from the role of the University's Internal Control Unit (SPI). Internal auditors or SPI are considered important in realizing the creation of Higher Education that is able to carry out its role as well as being able to prevent fraud occurring in Higher Education management. Internal auditors are seen as having an important role in efforts to realize the creation of universities that are capable of having good management (Good University Governance). (Untari, 2015)

In the Responsibility Variable the highest value is in the value of the first sub-variable with a value of R1 of 7.79. Namely related to Compliance With Regulations and Regulations that apply to the organization of tertiary institutions. Regulations in the management of tertiary institutions are outlined in Law Number 12 of 2012.

The Independence variable has the highest sub-variable value at I3 of 6.94, namely the Implementation of tasks and functions in higher education free from all influences and pressures that are internal and external. Per guruan has its own autonomy to regulate its management, without the element of government interference. But it cannot be denied that universities are also inseparable from the nuances of politics.

Of the four above variables, variables justice who entered in the excellent category, with the highest in sub-variables of 6.10 ie K2 Given equal opportunities in recruitment, student, career and perform their duties in a professional without any discrimination. Because justice can affect every individual's motivation.

CONCLUSION

This research was conducted at several Islamic Private Universities in the City of Medan to find out how much the application of Good University Governance in several Islamic Private Universities in the City of Medan. Based on the research objectives and research results, it can be concluded as follows :

- a. Based on the assessment of the SPI Team to determine the weight of the GUG Indicator , it was found that Transparency has a weight of 0.209. Second is accountability with a value of 0.206. Third is Justice with 0.157. The fourth is Independence at 0.227, and the latest is Responsibility at 0.201. Each sub variable also has a different weight value. So from this weighting we get the GUG model where the

value of each sub-variable weight is multiplied by the respondent's single index value, which will then be generated by a composite index of each respondent.

- b. The application of Good University Governance in Medan produced a value of 79.19 included in the high criteria. In the sense of the application of GUG has been felt by several Islamic Private Universities in the City of Medan, but is still in the stage of improvement so that the results can run optimally.

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