



Performance Management in Higher Education: Institutional, Operational, and Value Dimensions at Gorontalo State University

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ARTICLE INFORMATION	A B S T R A C T
<p>Received: January 22, 2025 Revised: March 20, 2026 Accepted: March 27, 2026 Available online: April 23, 2026</p>	<p>This study examines performance management in higher education by developing an integrative framework that bridges institutional governance, operational systems, and value orientation within the implementation of Indonesia's Government Agency Performance Accountability System (SAKIP). Focusing on Gorontalo State University, the research addresses a critical gap in performance management studies that often treat institutional, operational, and value dimensions separately without integrating local governance context and organizational culture. Using a qualitative case study approach, this research employs document analysis, institutional performance reports, regulatory reviews, and in-depth analytical triangulation. The analysis is guided by three analytical dimensions: institutional (commitment, legitimacy, digital leadership), operational (planning, measurement, reporting, and evaluation), and value orientation (effectiveness, efficiency, accountability). The findings reveal that performance improvement at Gorontalo State University was driven by strengthened leadership commitment, digital governance initiatives, and alignment of strategic planning with Key Performance Indicators (IKU). However, institutional legitimacy through internal regulations and integrated performance information systems remains incomplete. At the value level, organizational agility and accountability culture require further consolidation to ensure sustainable governance transformation. The study introduces the 'Lekko' model as a novel performance management framework, enhancing performance through legality, electronic governance, concern, and collaboration. The research contributes theoretically by expanding performance management literature in higher education governance and practically by offering a replicable adaptive framework for public universities in developing countries undergoing bureaucratic reform and digital transformation.</p>
KEYWORDS	
<p>Institutional dimension; Operational dimensions; Value orientation; Performance management model; Gorontalo State University</p>	
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INTRODUCTION

Higher education performance requirements involve a series of expectations and standards that must be met by higher education institutions in order to contribute maximally to the development of society, the economy, and science. Smelser, (2013) asserts that the dynamics of higher education in the modern era encompass various aspects that reflect the changes and challenges faced by higher education institutions. Khalid et al., (2018) say that higher education institutions face pressure to adopt technology and innovate digitally. This involves the use of online learning platforms, the development of online courses, and the integration of technology in the teaching and learning process. Meanwhile, Jung et al., (2019) emphasize that there is an increased awareness of sustainability and social responsibility issues among higher education institutions. Many institutions are beginning to integrate sustainability principles into their curricula, research, and operations.

The challenges of globalization in higher education are increasingly involved in international cooperation, including student exchanges, cross-border and cross-continental research collaborations, and building partnerships with educational institutions around the world. Meanwhile, in Indonesia, over the past five years, both public and private universities have been required to provide curriculum flexibility. (R & Wakia, 2021) states that higher education institutions in Indonesia are required to provide curricula that are more flexible and relevant to the needs of the job market. This involves developing programs that are responsive to rapid changes in industry and technological developments. Higher education institutions are expected to become centers of innovation and research. They are

involved in interdisciplinary research and collaboration with industry to produce solutions to global challenges.

In order to adapt to the demands of the job market, universities need to have clear objectives and strategies, both for the short and long term. These objectives must reflect the vision and mission of the university and respond to the needs of students, the community, and the industry. This study takes Gorontalo State University as its locus of study, focusing on performance management in directing, managing, and measuring the performance of the entire organization or functional units in the context of higher education. In this context, performance management involves various aspects, including human resource management, academic assessment, research, student services, and administration.

Based on Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Government Agency Performance Accountability System, which regulates the management and accountability system for the performance of government agencies in Indonesia. This regulation provides guidelines and a framework for government agencies in measuring and reporting their performance. In higher education, the higher education performance accountability system, hereinafter referred to as SAKIP, is a mechanism designed by the Ministry of Education and Culture-Research and Technology of the Republic of Indonesia to measure, assess, and report on the performance of higher education institutions with the aim of improving the transparency, accountability, and effectiveness of these higher education institutions. This system covers various aspects of performance, including academic achievement, financial management, resource management, student services, and contributions to the community and regional development,

which include Academic Achievement, which covers indicators such as graduation rates, student-faculty ratios, quality of research and scientific publications, financial management: which includes indicators such as cost management, funding diversification, and financial transparency (Lusiana et al., 2019).

The performance evaluation data of Gorontalo State University has undergone significant changes from year to year. It can be seen from the 2020 data that the performance of Gorontalo State University was “Very Poor” because the organization did not fulfill several aspects of performance evaluation. Improvement efforts continue to be made in order to achieve maximum results, as evidenced by the fact that in 2022, UNG succeeded in obtaining a “Satisfactory” rating. From the

SAKIP achievement results above, it can be seen that there has been a significant increase, but in the performance evaluation by the Ministry of Education and Culture's planning bureau, there are still shortcomings in the substance of the performance planning document that need to be harmonized between the indicators. This is considered to have a significant impact on Gorontalo State University in its transformation from a State University-Public Service Agency (PTN-BLU) to a State University-Legal Entity (PTN-BH). (State University with Legal Entity Status). The details of the evaluation of the performance accountability results of Gorontalo State University for the years 2020 to 2022 are as shown in Table 1 below.

Table 1. Results of the Performance Accountability Evaluation of Gorontalo State University from 2020 to 2022

No	Component	2020 (%)	2021 (%)	2022 (%)	2023 (%)
1	Performance Planning	13,96	22,94	24,60	24.60
2	Performance Measurement	11,09	16,5	23,10	25.50
3	Performance Reporting	0	8,68	12,30	13.50
4	Performance Evaluation	1,14	6,87	20,50	22.50
5	Performance Goals	1,25	10,25	-	-
6	Evaluation Result	27,44	65.30	80.50	86.10
7	Predicate	D	B	A	A

Source: Planning Department, Gorontalo State University, 2023

The implementation of SAKIP in state universities is a means of applying performance accountability that is in line and consistent with the implementation of performance management in the public sector and bureaucratic reform, which is oriented towards achieving outcomes and efforts to obtain better results. In this regard, the implementation of SAKIP can be seen based on the extent to which this system can carry out performance management or assessment of the overall, complex, and comprehensive performance of state universities. This is in line with what (Mahmoud et al., 2020) stated, emphasizing that performance management is one of the most important systems in the context of public organizations. Without proper implementation of performance management, state universities will face challenges in providing their services. In facing these challenges and for the sustainability of university performance, solutions are needed for the use of new technologies and platforms in order to facilitate major changes and support the digitalization environment in universities.

The phenomenon that occurs in the implementation of performance management at Gorontalo State University. At the operational level, performance management, which should underpin the implementation of SAKIP at Gorontalo State University, has not been carried out optimally. The implementation of SAKIP at Gorontalo State University, which relates to how performance planning, performance measurement, performance reporting, and internal evaluation are carried out, has not been as expected. Based on the initial observations of the 2021 SAKIP evaluation results at UNG, the following results can be described: 1) Performance planning needs to be aligned with the indicators in the strategic plan and

the key performance indicators agreed upon between the Director General of Higher Education and the Rector; 2) Performance measurement has also not been carried out optimally, as there are no Standard Operating Procedures (SOPs) related to the mechanism for managing performance data, reporting, and internal evaluation; 3) The performance reporting of Gorontalo State University has not met expectations because it does not present a clear analysis of achievements, information related to the achievement of targets (outcomes), a comparison of the final targets and the current year's realization with the final targets of the strategic plan, an explanation of the process/activities, obstacles and barriers, and the strategies/innovations/follow-up actions taken. In addition, the performance report does not explain the analysis of the efficiency of budget utilization, the results of efficiency have not been used to improve quantifiable performance, and have not been used by leaders as material for evaluating improvements in planning, program implementation, and performance improvement; 4) Internal performance evaluation is not yet optimal. The results of the performance evaluation of Gorontalo State University have not met and have not even exceeded the planned targets. The delivery of results to interested parties still needs to be clarified with the results or follow-up, the need for meetings to discuss obstacles/barriers, results/follow-up, and recommendations to be taken by the leadership.

Performance Management in relation to the implementation of SAKIP at Gorontalo State University has not been able to realize good performance accountability management, so it is assumed that there are various determining factors that both support and hinder the implementation of SAKIP at Gorontalo State University. According to initial observations, it appears

that leadership commitment at the top, middle, and lower levels is not yet optimal in achieving the targeted performance. Human resource factors are related to limitations in the ability to prepare plans, implement budgets, and report. Coordination factors between each department/unit/division are still weak and ineffective, so that a shared commitment has not been properly established.

Although performance management has been widely discussed in public administration and higher education governance literature, existing studies tend to examine its dimensions in isolation. Research frequently focuses on specific aspects such as leadership commitment, accountability systems, digital transformation, or strategic planning without integrating these components into a comprehensive analytical framework (Holland & Piper, 2016; (Jerry) Griffith, 1996; Kim & Kim, 2022; O'Neil et al., n.d.; Zhang, 2010). As a result, the dynamic interaction between institutional stability, operational mechanisms, and value orientation remains underexplored. This fragmentation limits our understanding of how performance management systems function holistically within complex university governance structures.

Empirically, many studies on higher education performance management emphasize quantitative indicators, ranking systems, or output-based measurement tools, particularly in developed countries (Alshubiri, 2021a; Chelli et al., 2022; Diogo & Carvalho, 2022; Sepehr et al., 2025). Furthermore, the interaction between regulatory legitimacy, digital leadership, and organizational values in shaping sustainable performance improvement remains theoretically underdeveloped. Existing models rarely incorporate local institutional characteristics and cultural dimensions into performance management frameworks (Alshubiri, 2021b; Edquist et al., 2018; Lazić et al., 2021; Revalde & Sagintayeva, 2018; Rusite & Sloka, 2019).

However, limited research investigates how performance accountability systems are institutionalized in developing countries undergoing bureaucratic reform. This gap is particularly relevant for Indonesian public universities transitioning toward Good University Governance and higher autonomy status. Therefore, In the Indonesian context, studies on the implementation of the Government Agency Performance Accountability System (SAKIP) primarily assess compliance levels or administrative outcomes, rather than examining deeper structural, cultural, and digital governance transformations. Consequently, there is insufficient empirical evidence explaining how improvements in accountability ratings reflect genuine organizational change rather than procedural conformity.

Accordingly, this study seeks to address the following research problem "How can performance management in Indonesian public universities be structurally integrated across institutional, operational, and value dimensions to ensure sustainable accountability reform beyond compliance-based performance reporting?" By clearly defining this problem, the research moves beyond descriptive evaluation of SAKIP implementation and instead focuses on constructing an integrative governance model capable of strengthening institutional legitimacy, digital governance, organizational commitment, and value-driven accountability within higher education institutions undergoing bureaucratic reform.

Fauzi & A, (2020) asserts that there are three dimensions that can be seen in this regard, namely: 1) Institutional Dimension, which is an institution that ensures the stable

running of the organizational performance management system, manifested through commitment, legitimacy, and digital leadership; 2) Operational Dimension, which is a performance management system in the form of valid and measurable planning, measurement, reporting, and internal evaluation; and 3) Value Orientation, which is the desired direction that must be taken by the performance management system.

Higher education institutions have various dimensions that encompass institutional, operational, and value aspects. Each of these dimensions plays an important role in shaping the characteristics and identity of a higher education institution. The institutional dimension includes the strategic direction and long-term goals of the institution, the organizational structure and decision-making processes within the institution, the formal guidelines that govern various aspects of life and activities at the institution, and the values, norms, and beliefs that define the identity and character of the institution (Hamann & Schiemann, 2021). The operational dimension covers the design and implementation of educational programs, curricula, and teaching methods; research activities and the contribution of higher education institutions to the development of knowledge and innovation; facilities and support provided to enhance the student experience in higher education institutions; the availability of lecturers, staff, and physical facilities that support academic and administrative activities; and financial management, budget allocation, and maintenance of higher education institution assets. Meanwhile, Bhaskar & Mishra, (2017) emphasizes that the value dimension includes moral values and integrity applied in all university activities, as well as quality and fairness standards in providing education and services. The integration of these three dimensions is very important in shaping the identity and reputation of Gorontalo State University as a strong and sustainable educational institution that combines success in each of these dimensions. Therefore, this research is important in supporting the improvement of public service quality and the realization of performance accountability at Gorontalo State University.

METHOD

This study employed a qualitative case study approach to explore the structural integration of performance management at Gorontalo State University. The qualitative design was selected because the research seeks to understand institutional dynamics, governance processes, leadership commitment, regulatory legitimacy, and organizational culture within the implementation of SAKIP. A case study approach was considered appropriate to provide an in-depth and contextualized understanding of performance reform within a specific higher education institution undergoing bureaucratic transformation (Cresswell & David Cresswell, 2018; Silalahi, 2018). The data used are secondary data sourced from publications, namely books, journals, newspapers/magazines, websites, and policy documents related to problems (Wright, 2007; Zuchri Abdussamad, 2022)

Respondents were selected using purposive sampling, focusing on individuals directly involved in performance planning, monitoring, evaluation, and regulatory formulation (Creswell & Poth, 2018). This included top-level management, quality assurance units, internal auditors, and planning divisions. The selection criteria ensured that informants possessed institutional knowledge and decision-making

authority relevant to performance governance. Data analysis used in qualitative research is an interactive model analysis consisting of three components of analysis namely: 1) Data reduction; 2) Data Presentation; 3) Data Verification and Conclusion Drawing (Miles & Huberman, 1994).

The analytical framework in this article is quoted from the opinion of Fauzi & A, (2020) which asserts that there are three dimensions that can be seen in this case, namely: 1) Institutional Dimension, which includes the strategic direction and long-term goals of the institution, the organizational structure and decision-making process within the university, formal guidelines that regulate various aspects of life and activities at the university, as well as the values, norms, and beliefs that define the identity and character of the university. The researchers then established indicator parameters, namely commitment, legitimacy, and digital leadership; 2) Operational Dimension, which includes the design and implementation of educational programs, curriculum, and teaching methods, research activities and the university's contribution to knowledge development and innovation, facilities and support provided to enhance the student experience at the university, the availability of lecturers, staff, and physical facilities that support academic and administrative activities, and financial management, budget allocation, and maintenance of university assets. The researchers then set the indicator parameters, namely planning, measurement, reporting, and evaluation; 3) Value Orientation, which includes moral values and integrity applied in all university activities, and quality and fairness standards in providing education and services. The researchers then set the indicator parameters, namely effectiveness, efficiency, and accountability.

RESULTS AND DISCUSSION

By assessing and monitoring the performance of lecturers and academic staff, universities can ensure that academic standards are met. Taylor, (2014) explains that performance management helps universities to ensure high-quality education. By assessing and monitoring the performance of lecturers and academic staff, universities can ensure that academic standards are met. Meanwhile, Aguinis, (2023) adds that performance management provides a framework for identifying the training and development needs of lecturers, staff, and support personnel. This helps improve their competence and skills. An effective performance management system can provide recognition and rewards to lecturers and staff who achieve high performance. This can be a motivation to improve overall performance. Performance management creates transparency in the achievement of goals and performance results. This helps improve accountability among lecturers, staff, and university leaders.

This section presents the empirical findings in response to the research question: How can performance management in Indonesian public universities be structurally integrated across institutional, operational, and value dimensions to ensure sustainable accountability reform beyond compliance-based reporting? The discussion focuses on analyzing findings from Gorontalo State University and linking them to relevant international scholarship. The findings are organized into three analytical dimensions: Institutional, Operational, and Value Orientation based on the adopted framework. Each dimension is analyzed in relation to structural integration and sustainability

of performance reform, rather than merely describing procedural implementation.

Institutional dimensions at Gorontalo State University

Institutional Dimension, which includes the strategic direction and long-term goals of the institution, the organizational structure and decision-making process within the university, formal guidelines governing various aspects of life and activities at the university, as well as the values, norms, and beliefs that define the identity and character of the university. The researchers then established the indicator parameters, namely commitment, legitimacy, and digital leadership.

In terms of commitment indicators, the results of the study show that the commitment of leaders and staff is part of the institutional guarantee that the performance management system at Gorontalo State University can run stably. The results of the study found that the commitment of the top leadership of Gorontalo State University was very supportive of the realization of optimal performance in the implementation of SAKIP. This is in line with (Keskes, 2014), who explains that commitment is the main determinant of a leader's ability to provide the best service to an organization. Considering this opinion in relation to the results of this study, the researcher can confirm that the Rector of Gorontalo State University has been able to develop his psychological condition, thereby determining the fate of Gorontalo State University. The researcher believes that with the strong commitment possessed by the Rector, the implementation of SAKIP at Gorontalo State University can produce superior results because this commitment can influence the Rector's decision to continue devoting his mental and physical energy to the advancement of Gorontalo State University and never abandon Gorontalo State University under any circumstances.

The results of the study reveal that commitment is a key milestone for Gorontalo State University in successfully implementing SAKIP. With the strong commitment of the Rector, Gorontalo State University can achieve success. Therefore, the researchers consider it appropriate for the Rector to conduct benchmarking as a first step in identifying the institutional needs and desires of Gorontalo State University. It can also be said that benchmarking is an important component for universities in their efforts to improve and support competitive advantage. The Rector, as the highest leader at Gorontalo State University, should be able to actualize this high level of commitment by increasing benchmarking activities at several universities that have excelled in the implementation of SAKIP and have been successful in practicing Good University Governance, as emphasized by Suluri, (2019) emphasizes that benchmarking in education is an activity in which an educational institution is committed to improving its performance by conducting continuous self-evaluation, comparing itself with other top institutions, so that the institution can identify, adopt, and apply significantly better practices.

The legitimacy indicator in this study is part of the institutional guarantee that the performance management system at Gorontalo State University can run stably. The results of the study found that there is already legitimacy for the implementation of SAKIP at Gorontalo State University based on policies from the Ministry of Education, Culture, Research, and Technology, but internally there are no derivative policies

and Standard Operating Procedures that regulate the SAKIP performance mechanism at Gorontalo State University. When linked to the opinion Di Giulio & Vecchi, (2023) regarding the importance of policy legitimacy in organizations, namely to unify the direction that encourages the achievement of goals, the researchers argue that the existence of written policies or regulations established by the Ministry of Education and Culture RISTEK, as well as the dissemination of these policies to all members of the organization at Gorontalo State University, will provide legitimacy and motivational encouragement to all human resources to implement programs that are performance targets in accordance with applicable regulations. The legality of policies can be realized through the provision of internal policies within higher education institutions, as these will play a very important role in regulating and controlling activities within these institutions. The provision of policy legality will also help improve the performance of higher education institutions by providing a clear framework and guiding them to achieve their established goals (Mantiri et al., 2018).

The facts show that the urgent need for the successful implementation of SAKIP at Gorontalo State University is to strengthen institutional guarantees for the stable running of the organizational performance management system. To date, the implementation of SAKIP at Gorontalo State University has generally been carried out based on the Minister of Education, Culture, Research, and Technology Decree No. 3/M/2021, which was changed to Minister of Education, Culture, Research, and Technology Decree No. 210/M/2023 concerning Key Performance Indicators for Higher Education Institutions and Higher Education Service Institutions. Gorontalo State University has not yet implemented an internal policy regarding the implementation of SAKIP at Gorontalo State University, so the legitimacy of the policy for implementing SAKIP at Gorontalo State University is not very strong. Therefore, the Rector of Gorontalo State University should immediately create and establish the legality of derivative policies such as the Gorontalo State University Rector's Regulations and Standard Operating Procedures that specifically regulate the SAKIP performance mechanism, so that the entire SAKIP process is processed and integrated through standardized procedures and systems to support efficient, effective, and accountable performance. The above statement is supported by the opinion (Silva et al., 2019) which states that the provision of internal policies in the form of standards, norms or guidelines for performance data management and performance evaluation mechanisms can cause or encourage human resources to implement best practices in performance at the university. The provision of regulations by the rector of Gorontalo State University and Standard Operating Procedures regarding the implementation of SAKIP needs to be carried out as a response to the demands for accountable higher education and the user community who want Good University Governance from Gorontalo State University through the implementation of a measurable and legitimate accountability system based on applicable laws/regulations.

The research results on digital leadership indicators show that the performance management system at Gorontalo State University can run stably. The results of the study found that digital leadership is carried out by the Rector through innovation and development of human resources, knowledge and competencies, as well as skills relevant to various changes in

the organization. This is in line with the opinion (Ngomuo & Wang, 2015) that in an organization, it is necessary for leaders to generate ideas, decisions, and innovations through open collaboration and collaborative networks that have an impact on several organizational restructurings, collaborative network design, and radical changes in the mindset of human resources involved in SAKIP. Thus, the researchers consider it appropriate that the various efforts made by the Rector so far, particularly through the use of internet technology with digital-based campus services, are efforts to provide access to open collaboration and build collaborative networks with both internal and external parties. These various efforts will certainly enable Gorontalo State University to continuously and sustainably maintain the SAKIP "A" rating that has been achieved and optimize the tangible manifestation of Good University Governance.

Referring to Sembiring et al., (2020), the important role of leadership is to develop organizational capacity to create a learning organization. Therefore, the researcher emphasizes that digital leadership at Gorontalo State University is closely related to the Rector's efforts as a process to improve the capabilities of human resources, organizations, or systems at Gorontalo State University to achieve the established goals and objectives. Capacity building can be seen as a process of implementing or driving change at various levels, including individuals, groups, organizations, and systems, in order to improve the adaptability of people and organizations so that they are able to respond to the ever-changing environment at Gorontalo State University.

Based on the results of the study, the researcher argues that improving the performance of Gorontalo State University requires improvements in the performance management system in terms of the institutional dimension of Gorontalo State University. The performance management system of Gorontalo State University should be able to develop distinctive characteristics, such as the important role played by university leadership in this case, which is to increase and strengthen the commitment of the Rector.

The commitment of the heads of faculty work units, institutions, and staff managing Key Performance Indicators is not yet optimal, so the researchers believe that commitment management training at Gorontalo State University needs to be carried out as an appropriate solution to overcome this problem. Referring to the view (Ngomuo & Wang, 2015) that the implementation of Commitment Management training at Gorontalo State University consists of 1) time commitment training, which teaches how to manage time activities well and commit to the planned time; 2) performance commitment training, which provides an explanation of how to perform effectively and enjoyably; and 3) self-motivation building training, which provides material on tricks for increasing personal motivation.

If the Commitment Management Training at Gorontalo State University can be implemented properly, then according to (Aneta et al., 2019) an increase in commitment can be reflected in the loyalty of organization members to align their personal behavior with the needs, priorities, and goals of the organization. This includes ways of developing goals or meeting organizational needs, which essentially prioritize the organization's mission over personal interests.

Based on the above description, it can be argued that the aspect of commitment is a factor that can drive institutional

success in the implementation of performance management. If the commitment of the Rector as the top leader at Gorontalo State University is in line with the commitment of the leaders of the Units, Faculties, and Institutions as well as the staff in improving performance in the implementation of SAKIP, then it is hoped that the implementation of the education system at Gorontalo State University can run effectively, efficiently, and accountably. Through strong commitment, Gorontalo State University guarantees the stable running of the organizational performance management system, which is intended to ensure effectiveness, efficiency, and accountability in education management, which is in fact intended to improve the SAKIP rating from "A" (satisfactory) in 2022 to "AA" (very satisfactory) in 2023. If Gorontalo State University's SAKIP rating can reach "AA," it means that Good University Governance has been achieved. In accordance with Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 88 of 2021 concerning Evaluation of Government Agency Performance Accountability, the realization of Good University Governance at Gorontalo State University can be seen in that all performance can be managed very satisfactorily in all work units, thereby creating dynamic and adaptive conditions in the application of performance down to the individual level.

Although Gorontalo State University does not currently have specific regulations regarding the implementation of SAKIP, institutional pressure from stakeholders has recently prompted Gorontalo State University to pay attention to the use of Standard Operating Procedures in order to improve public accountability and organizational performance. The use of Standard Operating Procedures is expected to fulfill various objectives of SAKIP implementation in realizing Good University Governance at Gorontalo State University, such as planning activities, evaluating performance, and communicating objectives and strategies.

Considering what was stated (Bayhaqi, 2020) that the performance measurement system still exists today because it allows organizational institutions to achieve goals and objectives through performance measures in Standard Operating Procedures to monitor progress and take the necessary follow-up actions to ensure success. Therefore, legitimacy through laws and regulations or applicable policies from the Ministry will be strengthened by the legality of policies or standard operating procedures regarding the implementation of SAKIP at Gorontalo State University. This statement is supported by the opinion (Cardy & Leonard, 2015) which states that legality is an element that is part of the concept of performance management which is seen as a process of transparency in evaluating the performance of the government or organization in providing improved quality of public services.

The implementation of SAKIP in realizing Good University Governance at Gorontalo State University can be clarified through specific, clear, and measurable standards in accordance with the characteristics of Gorontalo State University. Specifications, clarity, and measurements in the implementation of SAKIP in realizing Good University Governance at Gorontalo State University can be formulated through Standard Operating Procedures. According to (Sugiarti et al., 2021) Standard Operating Procedures are guidelines or references for carrying out work tasks in accordance with the functions and tools for assessing organizational performance based on technical, administrative, and procedural indicators in

accordance with the relevant work procedures. The purpose of Standard Operating Procedures is to create a commitment regarding work units to realize good governance. Referring to (Taufiq, 2019) the important stages in developing Standard Operating Procedures are conducting system analysis, task analysis, and work procedure analysis. In relation to this study, system and work procedure analysis are activities that identify the main functions and steps required in the implementation of SAKIP in realizing Good University Governance at Gorontalo State University. The system consists of interconnected elements that influence each other in such a way that they emerge in the form of the overall implementation of SAKIP at Gorontalo State University. Task analysis is a management process in the implementation of SAKIP, as task analysis is necessary for planning at Gorontalo State University. Meanwhile, work procedures are formulated as a series of work steps for the implementation of SAKIP at Gorontalo State University that are carried out by interested parties. Analysis of work procedures produces a flow chart of activities at Gorontalo State University and determines critical issues that will affect the success of SAKIP implementation at Gorontalo State University. Critical activities are documented in the form of procedures and subsequently ensure that these functions and activities are controlled by standardized work procedures. Work procedures are an important component in the implementation of SAKIP at Gorontalo State University, as they provide several benefits, including more effective and efficient supervision of activities to achieve optimal results, particularly in realizing Good University Governance.

Based on the above description, it can be argued that the aspect of legitimacy is the existence of an institution that is greatly influenced by internal and external pressures, as well as the institution's efforts to encourage organizational behavior to move in the same and uniform direction towards the achievement of the organization's ultimate goals. Internal policies are the most important part in supporting the legality of SAKIP implementation at Gorontalo State University. Guidelines or standards for managing SAKIP performance can be used as a direction, monitoring, and measuring a success or performance achievement at Gorontalo State University on an ongoing basis.

The researcher believes that the Rector's efforts to develop the quality of human resources, knowledge and competence, as well as skills relevant to various changes are the key to the success of Gorontalo State University's movement towards the optimal performance expected in the Strategic Plan, so that the desired Good University Governance can be realized. This is as stated by (Ejimabo, 2015) that a leader is a person who inspires and directs activities within an organization. Digital leadership is one of the most important parts and key factors in the success of any organization as a process of motivating people, giving direction, and implementing plans to achieve efficiency.

Research and scientific journals, educational qualifications, and mastery of information technology and digitalization systems will be important factors for human resources (lecturers and educational staff) at universities in evaluating performance achievements. The above statement is reinforced by the opinion (Cardy & Leonard, 2015) which states that in improving organizational performance management, it is necessary to actively explore the application of the internet and information technology to improve daily management in

realizing the modernization of performance management through connectivity, coordination, and application.

Based on the above description, it can be stated that the aspect of digital leadership in the context of realizing Good University Governance, Gorontalo State University, through the development of systems and various relevant factors in terms of teaching and learning systems, services, and infrastructure, with an emphasis on improving the structure and management system of education to be flexible, efficient, and effective towards international education quality and standards. To that end, Gorontalo State University relies on the commitment of digital leadership that has the skills, attitudes, and knowledge to carry out digital transformation by applying information technology to educational organizational resources through innovation to create opportunities and challenges for the organization. In addition, Gorontalo State University is capable of designing the application of information and communication technology to be linked to systematic work processes.

Gorontalo State University is obliged to prepare, compile, and submit performance reports. Performance reports provide information on the performance achievements of Gorontalo State University in accordance with the performance targets set out in the performance agreement document. The performance report is an annual performance report that contains performance accountability and is a form of accountability for the implementation of tasks and functions entrusted to Gorontalo State University regarding the use of the budget. The most important thing required in preparing a performance report is to measure, evaluate, and adequately disclose performance achievements. The information disclosed through the performance report is expected to be used in developing strategies or adapting existing strategies (Trakman, 2008). The performance report that is compiled must describe the performance of Gorontalo State University, which is carried out through the implementation of a Performance Accountability System using available resources.

Based on the above description, the researcher concludes that the aspects of performance reporting and internal evaluation at Gorontalo State University can be maximized through the development of a performance management system for reporting and internal evaluation supported by integrated information technology so that performance data at Gorontalo State University can be synchronized. The accountability system for organizational performance reporting and evaluation, before reporting to the mandate holder through the SPASIKITA application and final evaluation by the Inspectorate General, requires the collection of integrated data through an internal application that compiles all existing internal performance reports. This is supported by the opinion (Di Giulio & Vecchi, 2023) which states that the application of digitalization platforms and data integration will have a huge impact on work efficiency in a university.

a. Operational Dimensions at Gorontalo State University

Operational Dimension, which includes the design and implementation of educational programs, curricula, and teaching methods; research activities and contributions of higher education institutions to the development of knowledge and innovation; facilities and support provided to enhance the student experience in higher education institutions; the availability of lecturers, staff, and physical facilities that support

academic and administrative activities; and financial management, budget allocation, and maintenance of higher education institution assets. The researchers then established the parameters of the indicators, namely planning, measurement, reporting, and evaluation.

In terms of planning indicators, the research found that planning had been carried out through the alignment of the Gorontalo State University Strategic Plan document with the Indonesian Ministry of Education and Culture's Strategic Plan. The Gorontalo State University Strategic Plan document is budget-based, IKU program-based, results-oriented, harmonious, prioritizes the principle of utilization, and serves as a reference in the preparation of the Annual Performance Plan and Performance Agreement. The action plan is a reference in the planning, implementation, and assessment of activities. The performance management system of Gorontalo State University through planning is carried out using the SPASIKITA application, but it is not yet optimal because it is not supported by integrated information technology/internal information systems that can synchronize performance data at Gorontalo State University. The alignment of planning documents can be seen in the further elaboration of the objectives and programs that have been set through the annual work plan, action plan, rector's work agreement, and individual work agreements (SKP). The alignment of performance indicators in performance documents is one of the components that can support the creation of the vision, mission, and objectives of Gorontalo State University. Planning is the identification of organizational goals, the formulation of strategies to achieve organizational goals, and the formulation of plans to unify and coordinate work. Therefore, the purpose of performance planning is to present an action plan to reduce conflicts caused by change, minimize waste and redundancy, and set standards as a form of supervision.

In terms of measurement indicators, the results of the study show that performance measurement has been carried out through the collection of performance data in the form of outputs produced by Work Units, Faculties, and Institutions, then measuring performance in the form of outcomes as a comparison between the realization and performance targets set in the Performance Agreement, carried out periodically (monthly, quarterly, semesterly, and annually). The performance management system at Gorontalo State University through performance measurement is carried out using the SPASIKITA application, but it is not yet optimal because it is not supported by information technology or an integrated internal information system that can synchronize performance data at Gorontalo State University. Performance measurement at Gorontalo State University is an activity carried out to measure the performance indicators set out in the Performance Agreement by comparing actual performance with performance targets. Performance measurement is used as a basis for assessing the level of achievement (success/failure) of the agreed performance of Gorontalo State University, in order to realize the vision and mission of Gorontalo State University. The performance measurement in question is the result of an assessment based on predetermined performance indicators. With complete performance information, Gorontalo State University can make decisions that can correct failures, maintain successes, and improve performance.

On reporting and evaluation indicators The study found that reporting and evaluation are carried out through performance reporting to the Minister through the Secretary General, and conducting an independent AKIP evaluation followed by a review of the results of the independent AKIP evaluation by the Inspectorate General. The Gorontalo State University performance management system through reporting and evaluation is carried out using the SPASIKITA application, but it is not yet optimal because it is not supported by integrated information technology/internal information systems that can synchronize performance data at Gorontalo State University. Reporting is one of the important activities of Gorontalo State University in providing fast, accurate, and precise information to stakeholders/leaders as material for decision-making in accordance with actual conditions and the determination of relevant policies. Therefore, in conducting performance measurement practices, performance information can produce good decisions in the context of performance improvement.

Improving the performance of Gorontalo State University requires improvements in the operational dimensions of the performance management system at Gorontalo State University by improving planning documents, namely ensuring the alignment and interconnection of strategic plans with their derivative indicators. The alignment of objectives, targets, and performance indicators is expected to be interrelated so that the achievement/realization of the targets set for the current year, obstacles, problems, and follow-up plans for the following year can be identified. According to (Ngomuo & Wang, 2015) performance measurement is a measurement method that compares performance plans with the achievements of each target indicator and activity performance indicator (input, output, outcomes, benefits, and impacts).

In conducting performance measurement at Gorontalo State University, the important things that have been done are: 1) Collecting performance data to obtain accurate, complete, timely, and consistent data that is useful for decision making (especially for the Rector) in order to improve the performance of Gorontalo State University. To that end, it is necessary to establish a performance data collection mechanism at Gorontalo State University that is capable of integrating performance data from the units, faculties, and institutions responsible for performance achievement; 2) Performance measurement is carried out against the performance targets agreed upon by the work units by comparing the level of performance achieved with the plan or target using the performance indicators used. The results of performance measurement are a source of performance data used in the preparation of Gorontalo State University's performance reports. The above statement is supported by (Ngomuo & Wang, 2015) who state that performance measurement can be seen from 1) the level of completion, which compares the actual progress of the objectives (indicators) with the target values set for the objectives (indicators), and 2) the measurement level that reflects the level of challenge, quality of work, application of results and effectiveness, and the level of satisfaction in completing objectives.

Based on the above description, it can be stated that the performance measurement aspect in the performance management system at Gorontalo State University has been carried out through the collection of performance data in the form of outputs produced by Work Units, Faculties, and Institutions, then measuring performance in the form of

outcomes as a comparison between the realization and performance targets set in the Performance Agreement, carried out periodically (monthly, quarterly, semesterly, and annually). The performance management system at Gorontalo State University, through performance measurement, is carried out using the SPASIKITA application. Performance measurement at Gorontalo State University is supported by the use of the IKU electronic application, which is a response to the challenges of various changes in the context of digital transformation in various sectors. In the future, Gorontalo State University is expected to develop additional features for budget achievements in each IKU, IKP, and IKK and optimize integrated information system innovations so that performance data synchronization can be carried out at Gorontalo State University.

Value Orientation at Gorontalo State University

Value Orientation, which includes moral values and integrity applied in all university activities, and standards of quality and fairness in providing education and services. Researchers then set the parameters for indicators, namely effectiveness, efficiency, and accountability.

Regarding the effectiveness indicator, the results of the study show that the effectiveness values are not yet optimal because the human resources in each Work Unit, Faculty, Institution, and University are not yet fully involved in a nimble and reactive manner in programs related to SAKIP. SAKIP human resource training is carried out as an effort to improve the professionalism of human resources who have competence in the performance accountability system. The researchers believe that through SAKIP human resource training, the trained human resources are expected to be able to become drivers in each Work Unit, Faculty, Institution, and University in understanding and implementing SAKIP. There is a need for improvement in the desired value orientation of the performance management system at Gorontalo State University by increasing effective performance. The orientation of effective work habits can be done by increasing agile and reactive involvement in program activities related to SAKIP (agile human resources).

In terms of efficiency indicators, the results of the study show that efficiency can be achieved through the accurate use of human resources in terms of quantity, facilities and infrastructure, and budget. In line with (Tahir, 2022), SAKIP shows that public resources have been managed effectively. This can also be seen from the level of achievement of the objectives of this university. Issues related to human resources capacity concern planning, budget implementation, and reporting. The researcher emphasizes that the capacity and capability of human resources at Gorontalo State University will affect the reliability and timeliness of planning, measurement, reporting, and performance evaluation. Therefore, the placement of quality human resources greatly supports the implementation of SAKIP in realizing Good University Governance at Gorontalo State University.

In terms of accountability indicators, the results of the study show that accountability in the implementation of SAKIP at Gorontalo State University is not yet optimal because there has been no continuous improvement in the results of internal performance accountability evaluations. Internal performance accountability evaluation at Gorontalo State University is conducted to determine the achievement of each activity performance indicator, progress, and obstacles encountered in

achieving the vision and mission so that they can be assessed and studied for performance improvement in the implementation of future programs/activities. Thus, it can be emphasized that to ensure the sustainable performance of Gorontalo State University and to realize Good University Governance, the management of Gorontalo State University can guarantee the continuity of continuous improvement. The researcher believes that the implementation of SAKIP in realizing Good University Governance can be optimal if internal performance accountability evaluations are carried out effectively through a process of continuous improvement. With continuous improvement, Gorontalo State University can increase its SAKIP rating by broadening the focus of change and planning the implementation of change processes in its performance management. This is supported by the opinion (Tahir, 2022) which states that success can be achieved if the principles and transparency in the institutional governance process support all the visions and missions that are owned.

The results of the study found that accountability in the implementation of SAKIP at Gorontalo State University was not yet optimal due to the lack of a strong local culture and attitude of concern from the human resources involved in the implementation of SAKIP. Accountability can be realized through internal performance accountability evaluations and performance reporting to interested parties. A well-managed performance reporting and evaluation accountability system will increase public trust in the performance of Gorontalo State University. Continuous improvement in the results of internal performance accountability evaluations can be achieved through a work culture and a sense of ownership among the human resources involved in the implementation of SAKIP.

To support the improvement of performance management at UNG, the institution needs to develop human resource capacity by conducting SAKIP training activities. This is supported by the opinion (Dubeau et al., 2017) that the strength in organizational performance implementation lies in the productivity of its human resources, where education and training are indicators of performance achievement. It is also supported by the opinion (Hatu, 2010) that education and training should be carried out in order to strengthen human resource capacity (capacity building).

Based on the above description, it can be argued that the aspect of effectiveness is a factor that can improve the achievement of SAKIP performance management at Gorontalo State University. The competence of the human resources involved, supported by education and training to support the implementation of SAKIP, will be one of the indicators of performance achievement at Gorontalo State University. The results of the study found that efficiency can be achieved, but it is not yet optimal because collaboration among human resources in the work team is still not strong enough. In line with (Mantiri et al., 2018) sometimes the definitive PAGU (budget ceiling) is issued suddenly, resulting in ineffective coordination between the planning party and related parties, which causes program proposals to be poorly accommodated. Therefore, a reliable team that can work quickly and accurately is needed.

Based on the above description, it can be argued that the aspect of efficiency is related to the quantity of human resources, facilities and infrastructure, and budget used. The orientation of human resources in working as a group and their attitude or behavior in caring for their duties and responsibilities for the performance given are factors that can influence performance achievement at Gorontalo State University.

Considering the description of work culture and human resource attitudes in performance implementation and based on the opinions expressed (Podungge & Aneta, 2020) regarding behavior, it can be understood that behavior is one of the factors driving the successful implementation of a policy in an organization. Competence, discipline, concern, work motivation, and responsibility are aspects that should be implemented to the fullest extent possible in achieving SAKIP performance management at Gorontalo State University. Discussing the attitude of concern (Lee et al., 2018) summarizes that concern for positive results can influence a person's decisions and commitment to motivate and take initiative for themselves and others.

Analyzing the research results by looking at the research findings development model in focuses 1, 2, and 3, the researcher constructed the "LEKKO" performance management model for the successful implementation of SAKIP at Gorontalo State University in a consistent manner with continuous and comprehensive improvements, as shown in the figure below.

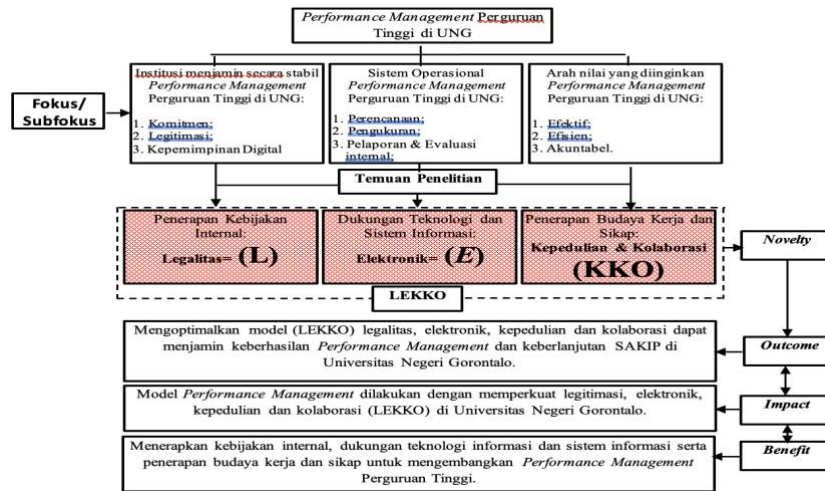


Figure 1. Performance management model developed by researchers

The propositions of findings arranged in the “LEKKO” performance management model in the implementation of SAKIP at Gorontalo State University consist of major propositions and minor propositions. The major propositions can be formulated as follows: if performance management improvements are made in the implementation of SAKIP, then the optimization of the institutional dimension (commitment of leaders and staff, legitimacy, and digital leadership), the operational dimension (planning, measurement, reporting, and internal evaluation), and the value dimension (effective, efficient, and accountable) in higher education performance can be realized. Minor proposition I can be formulated as follows: improvements in performance management in the implementation of SAKIP can run well if supported by three key success factors. First, the institution ensures the stable running of the organizational performance management system by implementing internal policies. Second, the performance management system for planning, measurement, reporting, and evaluation is supported by information technology/information systems. Third, the desired direction of the performance management system by developing local culture and improving individual attitudes. Minor proposition II can be formulated as follows: the key success factors for improving performance management in the implementation of SAKIP can be realized if they are based on three aspects. First, the implementation of derivative policies and Standard Operating Procedures that regulate the SAKIP performance mechanism. Second, carrying out innovations in integrated information system digitalization, as can be seen in the image below. And third, strengthening agile human resources who are caring and always collaborate between teams for continuous improvement of SAKIP performance.

CONCLUSION

The challenges of globalization in higher education are increasingly involved in international cooperation, including student exchanges, cross-border and cross-continental research collaborations, and building partnerships with educational institutions around the world. Meanwhile, in Indonesia, over the past five years, both public and private higher education institutions have been required to demonstrate academic and institutional flexibility by implementing organizational performance. To that end, through this article, the author summarizes the following conclusions: 1) The institutional

dimension, which includes commitment, legitimacy, and digital leadership, needs to optimize performance through internal policies that can regulate performance mechanisms. This can include goal setting, performance evaluation, and structured performance management processes; 2) Operational dimensions, which include planning, measurement, reporting, and evaluation, need to adjust plans and strategies based on evaluation results and changes in the internal and external environment and build an institutional culture that encourages continuous evaluation as a tool for improvement and innovation; 3) Value orientation, which includes effectiveness, efficiency, and accountability, needs to optimize communication and active participation between leaders and staff to be agile and reactive; 4) The performance management model, which is a new value in this study, is directed at the successful establishment of a Government Agency Performance Accountability System, which the researcher has named the “Lekko” model, which encourages performance improvement in the aspects of legality, electronic government, awareness, and collaboration. This model also adopts local wisdom practices as a principle for preparing the tasks and responsibilities of each individual to achieve common goals.

his study is limited by its focus on a single public university, which may restrict the generalizability of the findings to other institutional contexts. Additionally, the reliance on qualitative data limits the ability to statistically test relationships among variables. Future research should conduct comparative and mixed-method studies across multiple universities to strengthen empirical validation and further explore the long-term impact of digital leadership on institutional performance and governance sustainability

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