



The Effectiveness of Implementing Good University Governance at Universitas Negeri Padang

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ARTICLE INFORMATION	A B S T R A C T
<p>Received: November 07, 2023 Revised: June 24, 2023 Available online: July 30, 2024</p>	<p>The purpose of this article is to describe the research findings in the form of the effectiveness of Universitas Negeri Padang governance in achieving good university governance (GUG); researchers describe how the implementation of governance in achieving a GUG. Further research objectives are to look at Universitas Negeri Padang's governance and the supporting and inhibiting factors in realizing the effectiveness of the governance of Universitas Negeri Padang in achieving good university governance. This research uses a qualitative approach with descriptive methods that use purposive sampling techniques to select informants. Data collection was carried out using observation techniques, interviews, and documentation. From the research results, it seems that Universitas Negeri Padang's governance is deep in achieving good university governance, which has not been fully effective. Then, a substantive conclusion is drawn that, specifically, the implementation of the governance of Universitas Negeri Padang management in carrying out the principles of accountability, transparency, and effectiveness in achieving GUG implementation still needs to be improved and strengthened its application. The importance of this research, in alignment with the principles of good university governance, lies in its potential to motivate higher education institutions to enhance the standards of tertiary governance in congruence with the pre-established vision and mission.</p>
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INTRODUCTION

Higher education constitutes a pivotal dimension of the educational landscape, encompassing significant categories. This is primarily due to the function of higher education as a catalyst for enhancing individual capabilities in the cultivation of professional human resources across diverse fields, generating a plethora of knowledge and insights, as well as serving as a venue for the meticulous examination and mapping of national dynamics, which can subsequently be conceptualized as a microcosm of nations. The role of higher education is thus critically essential. It is unsurprising that we observe developed countries globally bestowing considerable attention upon higher education and consistently striving to elevate its quality.

The imperative to enhance the quality of higher education is a persistent pursuit among all nations, including Indonesia. This endeavor transcends mere national aspirations, extending to enhancing competitiveness within international regulatory frameworks. In light of this, a global ranking system for higher education institutions is established to ascertain the quality of higher education across various nations. Generally, the assessment of world-class higher education quality is routinely conducted by multiple organizations, including the Academic Ranking of World Universities, QS World University Rankings, and Times Higher Education.

When examining the quantity of higher education institutions in Indonesia, one observes 4,670 establishments. These comprise universities, institutes, colleges, academies, community colleges, and polytechnics, encompassing both public and private entities. Nonetheless, the numerical abundance of higher education institutions in Indonesia starkly contrasts their overall quality. This disparity is evident from the Quacquarelli

Symonds (QS) University Rankings for 2019, which indicate that out of 4,670 Indonesian higher education institutions, none have secured a position within the top 100 globally. Furthermore, within the ranking of the world's top 500 institutions, only three Indonesian universities have made the list: the University of Indonesia at rank 296, Gadjah Mada University (UGM) at rank 320, and the Bandung Institute of Technology (ITB) at rank 331.

The importance of this research, in alignment with the principles of good university governance (GUG), is to promote enhancements in the quality of governance within higher education institutions tailored to the Indonesian context. The principles governing higher education, as delineated in Law No. 12 of 2012 concerning Higher Education, encompass eight fundamental tenets: transparency, accountability, responsibility, independence, justice, relevance, effectiveness, efficiency, and a non-profit orientation. Consequently, these eight principles guide the actions taken to attain optimal university governance. Moreover, the core principle of a good university or GUG subsequently reflects the efficacy of governance within higher educational establishments.

In light of the principles above, the essential tenets of GUG that warrant consideration in the administration of tertiary institutions include but are not limited to, integrity, objectivity, accountability, openness, honesty, transparency, justice, independence, efficiency, effectiveness, non-profit orientation, leadership, impartiality, and loyalty. The principles governing higher education are adapted to the evolving global landscape, engendering increasingly competitive dynamics and rendering the challenges within the educational sector more intricate.

All nations, including Indonesia, perpetually undertake initiatives to enhance the quality of higher education. These

initiatives are not solely confined to national interests but also serve to augment competitiveness in the arena of international regulatory contests. Consequently, a ranking system for higher education institutions is implemented, adhering to international standards, to assess the quality of higher education across various institutions. The regulation governing higher education is Law No. 12 of 2012, which is the legal basis, regulation, and governance of implementing all higher education in Indonesia. This policy provides opportunities to implement broad autonomy for state universities. Higher education requires good management to benefit the wider community, primarily aimed at educating the nation's life. The management concept that is currently being implemented, especially in the administration of public organizations such as universities, is the concept of Good University Governance (GUG), which is a development of good corporate governance (Hambani et al., 2015; Nurlatifa et al., 2021)—implementing GUG in higher education governance to achieve more sustainable quality improvement by adhering to the principles of good governance, namely transparency, accountability, participation, equity, etc. The application of GUG is expected to create excellent service, especially in various types of higher education services, especially in the Academic field (Widjajanti & Sugiyanto, 2015).

Governance is a significant factor in harmonizing the public life of the various elements and components of the state to realize the goals of the state, including the issue of higher education, which automatically becomes a strategic issue in governance because it is related to the system. Education, in general, has been embodied in Law Number 20 of 2003 concerning the National Education System, which explains that education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious, spiritual strength, self-control, personality, intelligence, noble character, and skills needed by himself and society. Following up on the mandate of Law Number 20 of 2003 concerning the National Education System above, it became a juridical umbrella for the formation of Law Number 12 of 2012 concerning Higher Education as part of a single governance unit. Higher education is defined as the level of education after secondary education, which includes diploma programs, bachelor programs, master programs, doctoral programs, and professional programs, as well as specialist programs organized by universities based on Indonesian culture (Law No. 12 of 2012 concerning Higher Education).

Along with the times, every country is required to have quality human resources to be able to keep up with the flow of developments in a professional and competent manner to carry out development. Higher education is a solution and a source of innovation for development and for the nation's growth to align with the times. As described by (Anak et al., 2017), higher education has a critical mission and function, contributing to sustainable development, especially in preparing competent and superior human resources in community development. This means that higher education is always concerned with its governance of it. Governance systematically achieves the expected goals through planning, implementing, controlling, monitoring, and technically evaluating. Governance covers all processes and elements of governance. The main objective is to improve the quality of sustainable tertiary institutions and achieve the expected vision and mission as stated in the strategic plan for tertiary institutions (Abdul Kadir, 2013).

According to (Suti et al., 2020), regarding higher education governance which emphasizes the technological era, to anticipate the dynamics of change that are so fast and increasingly complex challenges, higher education must make every effort to improve the competitiveness of graduates who have soft skills and competencies as added value when accepted in the world of work. More planned and organized management is a higher education method to improve the quality of education, optimally utilizing all potential and as an effort to achieve the vision and mission set. Improving this quality requires an increase in better governance in tertiary institutions so that a concept of GUG is born.

The concept of GUG in its influence on improving the quality of higher education has been researched several times by experts, including research conducted by (Ali Muktiyanto, 2016), which shows evidence that there is a direct influence between university governance on performance. Furthermore, research conducted by (Wahyudin & Nurkhin, 2017) proved that GUG significantly affects organizational structure, planning management, and financial management performance. The principles of GUG are derived from good corporate governance and stated that the concept of good governance, which was previously applied to companies, is considered a remedy or a preventive effort to improve the quality of higher education financial management, significantly improving financial management performance. The implementation of good corporate governance refers to the implementation of good governance based on agency theory. The implementation of good governance arises as a form of effort to minimize differences in interests between the owner (principal) and management (agent), which was first developed by (Jensen & Meckling, 1976).

The concept of GUG is also based on stakeholder theory. This concept was developed by (Freeman et al., 2004), which states that stakeholder theory is identified as influencing company activities or being influenced by company activities. Stakeholder theory views companies as not entities that only operate for their interests but must be able to benefit stakeholders. The National Accreditation Board for Higher Education (known in Indonesia as BAN-PT) defines governance as a system that guarantees institutional management meets the principles of transparency, accountability, responsibility, and fairness. Higher education administration must reflect the exemplary implementation of University Governance and accommodate all stakeholders' values, rules, structures, functions, roles, and aspirations (Ahmad et al., n.d.).

Based on the views above, an understanding can be drawn that GUG is a concept initiated to improve the quality of tertiary institutions and help them become good tertiary institutions based on their objectives. In order to achieve this, regulations are formed by adhering to the principles of GUG, which are derived from the principles of good governance. The application of GUG is also expected to fulfill equity for Stakeholders. Stakeholders in tertiary institutions are all campus residents, commonly called the academic community, the general public, and prospective new students. GUG implementation is expected to increase the accreditation of each university because most of the assessments used in university accreditation use the principles of governance. Higher education accreditation is one-factor prospective students consider to apply to tertiary institutions. Higher education accreditation is also one indicator used to assess these tertiary institutions' performance. Based on this, universities need to implement GUG properly (Reschiwati et al., 2021).

As stated by (Hénard & Mitterle, n.d.), there are several principles of university governance in Canada, Ireland, Great Britain, and Scotland. Great Britain and Scotland adhere to selflessness, integrity, objectivity, accountability, openness, honesty and leadership. The Republic of Ireland emphasizes the principles of selflessness, integrity, objectivity, accountability, openness, honesty, leadership, transparency, fairness, independence, efficiency, effectiveness, and value for money as principles of university governance. Meanwhile, Canada uses the principles of impartiality, independence, and loyalty to institutions as principles of university governance.

In the Indonesian context, the principles of higher education governance, stipulated in Law No. 12 of 2012 concerning higher education, are eight principles: transparency, accountability, responsibility, independence, fairness, relevance, effectiveness and efficiency, and non-profit. The eight principles are the basis for thinking in action to achieve good higher education governance. Furthermore, GUG's main principle then shows governance's effectiveness in higher education (Rulyanti et al., 2019). Furthermore, GUG can be interpreted as applying the basic principles of good governance in the systems and processes of governance in higher education. According to (Martini, R. et al., 2015), the principles of GUG are government structures, autonomy, accountability, transparency, and leadership (Rulyanti et al., 2019).

Based on the above principles, it can be stated that the main principles of GUG that need to be considered in the management of tertiary institutions are selflessness, integrity, objectivity, accountability, openness, honesty, transparency, fairness, independence, efficiency, effectiveness, non-profit, leadership, impartiality, and loyalty. The principles of higher education governance above are adapted to shifts in the global environment due to the times that have led to more competitive competition and made challenges to the world of education increasingly complex. The principles of GUG that can generate income are law-abiding, academic-oriented, accountable, professional, independent, and transparent (Siswanto et al., 2013). However, other opinions suggest general governance principles that apply to institutions (Asif, 2012). The first is academic freedom, which discusses the principal rights for an academic to conduct research, teach, and publish research work without restrictions from the agency that commissioned the academics. Academic freedom, referred to in this case, can be divided into 3 aspects, namely freedom in conducting research, teaching, and publication of research work that is useful for improving the quality of the institution and the system.

Several State Universities (PTN) in Indonesia have changed their status from ordinary PTNs to Public Service Agencies (BLU) and Legal Entity State Universities (PTN BH). The status of ordinary PTN Work Unit to PTN BLU has changed in the governance system. Similarly, PTN BLU to PTN BH also requires a change in governance in order to enable the organizations to operate effectively and to carry out their responsibilities in terms of transparency and accountability to the communities they serve (MacCarthaigh, et al., 2010; Pujiono & Satyawan, 2011). The increasingly rapid development of the times has made the quality and quantity of human resources very questionable in addressing this change. The rapid development of the times has made the quality and quantity of human resources very questionable in responding to this change. In answer to this, one of the ways we need to highlight is by improving the quality of education and increasing the reputation of higher education institutions.

Creators of ready-to-work human resources, universities are significant in continuing to improve their reputation both in the academic and non-academic fields. Responding to developments and changes to optimize the achievement of the campus's goals, vision, and mission in the field of governance, many universities in Indonesia are carrying out institutional transformation, especially state universities (PTN).

State Universities Public Service Agency (PTN BLU) transformed into Legal Entity State Universities (PTN BH) is a form of change in the institutional status of higher education institutions with an increase in category. Regarding institutional status, PTN BLU is an institution with a second level of autonomy. At the same time, PTN BH has an institutional status at the highest level because it has full autonomy in managing finances and resources, including lecturers and staff. One of the differences between reciting PTN BLU and PTN BH is the implementation of study programs in tertiary institutions. In terms of campus autonomy, universities can be independent in opening and closing study programs in their institutions. This is unlike the case with PTN BLU, which cannot independently open and close study programs in their institutions. The pattern of financial reporting is also one of the differences between PTN BLU and PTN BH; PTN BLU's revenue is reported as Non-Tax State Revenue (PNBP), while PTN BH's revenue is not PNBP. Regarding assets, PTN BLU's assets must be consolidated into State Property (BMN), while assets obtained from PTN BH's business become PTN BH's assets, separate state assets. Therefore, several campus institutions believe that the change in institutional status from PTN BLU to PTN BH is a policy that can be more optimal and effective in increasing existing resources and quality of education and creating innovations that can compete in a global environment. The increase in the status of public institutions (in this case, state universities) indicates the formation of improved governance within these universities.

Universitas Negeri Padang is one of the best public universities in Minangkabau, West Sumatra Province. Universitas Negeri Padang, over 67 years old, successfully transformed the institutional status from PTN BLU to PTN BH on November 25, 2021. This was marked by the signing of Government Regulation No. 114 of 2021 concerning Higher Education Legal Entities, Universitas Negeri Padang by President Jokowi. Changing the institutional status of Universitas Negeri Padang from PTN BLU to PTN BH is not as easy as turning the palm; this change must go through various processes and procedures that are pretty long so that finally, it can meet the requirements to become a PTN BH. Although there are indications of improvement with the success of transforming Universitas Negeri Padang's institutional status, it is still necessary to study the governance of Universitas Negeri Padang through the GUG approach to see its effectiveness.

The term effectiveness comes from the English word "effectiveness" or "effectiveness." Effectiveness comes from the word effective (practical), which means: (1) there is an effect (effect, consequence, impression) such as effective; efficacious; works; and (2) Use of methods/methods, facilities/tools in carrying out activities so that they are effective (achieving optimal results). Berelson (M. Hasibuan, 2006; Vicky et al. et al., 2018) defines effectivity or effectiveness as "measurement in the sense of achieving predetermined goals." Liang Gie (Vicky et al. et al., 2018) state that effectiveness implies the occurrence of an effect or desired result. (Candra Wijaya and Muhammad Rifa'i, 2016) define effectiveness as the ability to choose the right goals

or equipment to achieve the goals that have been set. An influential person can choose the work to be done or the proper method (way) to achieve the goal. Thus, the concept of effectiveness is inseparable from the extent of one's success in achieving and realizing the goals that have been set.

Based on the experts' opinions above, a general understanding can be drawn that effectiveness is the result (effect) of an activity so that it gives a specific effect or reaction. Effectiveness is the achievement of predetermined goals and objectives; in other words, the level of achievement of goals/targets shows the level of effectiveness. At the same time, organizational effectiveness is the ability of the organization to optimize its resources effectively and efficiently in order to achieve organizational goals (Eliana Sari, 2007), and Steers (Kiwang et al., 2015) suggests that four sets of variables have a significant influence on organizational effectiveness, namely: organizational characteristics, environmental characteristics, worker characteristics, management policies, and practices. Management policies and practices consist of six essential elements, namely: i) setting strategic objectives; ii) search and use of resources; iii) achievement environment; iv) communication process; v) leadership and decision making; vi) organizational adaptation and innovation.

According to Gibson (Vicky et al., 2018), there are two approaches to measuring organizational effectiveness. First, the goal approach, organizational effectiveness, is defined or interpreted as the level of achievement of predetermined goals and objectives. In other words, according to this approach, the level of goal attainment that this research describes is the level of organizational effectiveness. Second, the system theory approach, organizational effectiveness, emphasizes adapting to system demands as an effectiveness criterion. In view of this system theory, the organization is seen as one element of a number of interconnected and interdependent elements. The organization takes input from the more comprehensive system (i.e., the environment), processes these inputs, and returns them in modified form (output). The goal approach Organizational effectiveness is defined or interpreted as achieving predetermined goals and objectives. In other words, according to this approach, this research describes the level of goal attainment as the level of organizational effectiveness.

Based on the systems theory approach above, Gibson et al., 2000 concluded two main conclusions from systems theory regarding organizational effectiveness criteria, namely: (1) effectiveness criteria must describe the entire cycle of input - process - output, not just output; and (2) effectiveness criteria must describe the reciprocal relationship between the organization and the wider environment, namely the place where the organization lives. General criteria regarding organizational effectiveness can also be used to measure the effectiveness of government organizations or bureaucracy in carrying out their duties and functions. Based on the explanation above, it can be seen that organizational effectiveness is the ability of organizations to utilize organizational resources efficiently and to produce the number and quality of results that have been determined. When linked in the context of Universitas Negeri Padang as a public organization, to see how the effectiveness of its governance in achieving GUG can also use concepts from the theory of Gibson (Vicky et al. et al., 2018) by looking at two approaches (objective approach and systems theory approach). These two approaches are used to see how effective it is to realize the principles of achieving GUG to realize good governance at

Universitas Negeri Padang. The implementation of GUG as a tertiary institution in realizing superior tertiary institutions and being able to create creative, innovative, responsive, and competitive human resources is guided by the tri dharma principle of higher education (U.U. No. 12 of 2012 concerning Higher Education) and the statutes and Universitas Negeri Padang strategic plan.

Seeing the alignment of this research in the same context, several relevant studies, including research on higher education governance conducted by (Suti et al., 2020), with the title "Higher Education Governance in the Era of Information Technology and Digitalization." Furthermore, research regarding the application of the principles of GUG in tertiary institutions by (Abdul et al., 2013), "The Influence of the Application of the Principles of GUG on Image and Their Implications for Competitive Advantage of State Universities After the Status Change Becoming a BHMN (Survey of Three State Universities with Bhmn status in West Java)" as well as research regarding the effectiveness of state university governance in achieving GUG by (Milad et al., 2019), "Strengthening Governance of Public Information Transparency, Accountability, and Financial Efficiency in Universities to Realize Good University Government."

Research on higher education governance conducted by (Suti et al., 2020) concerning higher education governance in the era of information technology and digitalization has shown that managing higher education governance is very important to study in achieving healthy and quality higher education governance. This is because "governance" is essential in higher education. Management of higher education governance can achieve and present innovations for the development of tertiary institutions, such as ideas that can maintain the existence of tertiary institutions in the era of information technology and digitalization and respond to the dynamics of global change. So, every management of higher education governance must be investigated through the paradigm of good governance; in this case, the paradigm of good governance that the author refers to is GUG.

In the context of state universities achieving GUG, (Abdul et al., 2013) have examined the effect of applying the principles of GUG, which is more focused on image and its implications for the competitive advantage of universities. The vacuum of research focuses on the effectiveness of higher education governance in realizing GUG, which is the position of this research when viewed from the locus approach and the use of the GUG paradigm as an analytical knife as research by (Milad et al., 2019) focuses more on some of the principles of GUG in university financial governance. The relevance of this research to the author's research is that the two studies discuss the same problem, namely, focusing on higher education governance in achieving GUG at UIN Sunan Ampel, but what distinguishes them? It was described that the position of this research was to analyze how the effectiveness of the governance of Universitas Negeri Padang in achieving GUG and interpreting the use of the principles of GUG to create creative, innovative, responsive, competitive, and quality resources in meeting the demands of the times. So that this research is linear and can be carried out in more depth, the application of the principles of GUG studied at Universitas Negeri Padang is focused on the application of the principle of accountability, the principle of transparency, and the principle of effectiveness.

According to the Indonesian Directorate General of Higher Education, university governance aims to create an accountable

university based on 8 (eight) principles, namely: transparency, accountability to stakeholders, responsibility, independence, fairness, quality assurance and relevance, effectiveness and efficiency, and non-profit. Accountability is synonymous with responsibility and clarifies the university's mission and goals to encourage the achievement of performance indicators in strategic plans, work plans, activities, and budget plans. To encourage the application of the principle of accountability, universities must implement an auditable accounting information system and financial management system. Presentation of information such as academic annual and annual financial reports that a public accountant has audited and then published to the public.

The principle of transparency is implemented through a checks and balances mechanism and aims to avoid conflicts of interest and multiple positions. Transparency relates to the disclosure of public information in various aspects, including financial issues, which are sensitive matters that need logical details of clarity. Saadah, (2005) states that financial budget transparency includes open access to information on financial sources and their amounts, details of use, and accountability must be clear to make it easier for interested parties to find out. This is not only for interested parties, but the general public can also find out about it and access it. Budget transparency refers to how far the public can obtain information on an organization's financial activities and their implications.

The principle of effectiveness (Rohman & Hanafi, 2019) states that effectiveness and efficiency are every process of institutional activity directed to produce something that is needed as a level of achievement of predetermined goals and objectives; in other words, the level of achievement of goals/targets shows effective and efficient achievements. Realizing effectiveness and efficiency can be achieved through a long-term, medium-term (strategic plan), and annual planning system (Annual Activity Plan and Budget).

The University of Negeri Padang (UNP) implements a myriad of strategies and policies to transition into a Public Higher Education Institution with Legal Entity Status (PTN BH), which encompasses various stages and premier programs aimed at enhancing innovation, creativity, and educational quality at UNP, thereby facilitating the attainment of multiple accolades at local, regional, national, and international echelons. A comprehensive examination of the governance at UNP through the lens of Good University Governance (GUG) is requisite to ascertain its efficacy. The effectiveness of governance within higher education is intrinsically linked to the statutes and strategic frameworks established during UNP's tenure as a Public Service Agency (PTN BLU) and subsequently as a PTN BH. Benchmarks are also derived from the Tri Dharma of Higher Education, as delineated in Law No. 12 of 2012, which governs Higher Education. As an institution aspiring to establish itself as a distinguished and reputable university within Asia, UNP's governance is generally regarded as exemplary, thus catalyzing its emergence as a university characterized by high quality and competitiveness at regional, national, and international levels.

Moreover, financial governance remains a susceptible issue within higher education, necessitating an emphasis on the effective utilization of resources. Based on these premises, when considering the tuition payment processes at UNP, data indicates a pressing need to optimize solutions offered to students facing financial constraints concerning tuition payments, such as the provision of fee reductions and installment plans. A significant concern that has emerged is the perception among UNP students

that the designation of PTN BH is synonymous with the commercialization of education, which appears excessively profit-driven, in contrast to the government's obligation to furnish educational services to the populace, thereby rendering the implementation of Good University Governance a non-priority irrespective of the management structures in place within the higher education institution.

For this reason, research related to the governance of state universities in achieving GUG has not been carried out much. The weakness of the research that the authors describe above is the weakness of analyzing governance, which is only fixated on roles, and the influence of some higher education governance on the principles of GUG. Furthermore, research on higher education governance, which is based on some of the principles of GUG, cannot see the root of the problem radically to the root to produce a new perspective on higher education governance.

METHOD

In this research, the approach used by researchers is qualitative because this research tells, describes, and interprets a situation or event as it is. The rationalization researcher uses qualitative methods because the problems are phenomenological and multiple realities. Umar Sidiq & Moh. Miftachul Choiri, (2019) Explained that qualitative research cannot be achieved using statistical procedures or quantitative methods to produce discoveries. Qualitative research can show people's lives, organizational functionalism, behavior, social movements, history, and kinship relations.

This study uses a descriptive method, which will later explain facts in pictures or words and data, which will be poured in written form. The location of the research was carried out at Universitas Negeri Padang. This locus was selected based on the author's considerations and observations, which refer to two interrelated aspects: institutionally and systemically, as well as the strategy and leadership model. Universitas Negeri Padang's achievements in realizing its vision and mission indicate how it is managed.

Purposive Sampling was used in this study as a methodological approach to identifying research participants, specifically utilizing specific criteria that produce optimal data to obtain information about the implementation of Good University Governance at Universitas Negeri Padang. The informants in this study came from internal of Universitas Negeri Padang who were considered to be able to provide information related to Universitas Negeri Padang's governance, namely the Board of Trustees, University Academic Senate, Bureaucratic Reform Team, Chancellor, Vice Rectors II and IV Universitas Negeri Padang, Dean of F.E., Deputy Dean II of FIS, Chairperson Department, Academic and Administration Staff, students across faculties. The time of this research was carried out with a duration of 6 (six) months since the researcher made the initial observations.

In this study, the data collection techniques used were conducting observations on implementing Good University Governance, interview techniques with structured methods, and documentation techniques by analyzing the regulations and development plans of Universitas Negeri Padang and other relevant documents. Data analysis was carried out through the data inventory stage (interview, recording, observation, recording, and transcription stage), data analysis or clarification stage, discussion and conclusion of the data analysis or classification results, and finally, the reporting stage. Because the

data obtained is from many sources, the technique most suitable for this research is the source triangulation technique. To test the validity of the data, the researcher uses the source triangulation technique.

The triangulation technique constitutes a systematic approach involving the comparison and verification of the level of reliability or information acquired from diverse individuals serving as distinct sources, which can be accomplished through the following methods: First, analyzing and contrasting the data results and second, conducting observations and interviews to juxtapose public statements with private disclosures. Third, evaluate the statements an agency makes against those articulated consistently over time. Furthermore, an analysis of the findings in this study will be conducted using the concepts of effectiveness and good university governance.

RESULTS AND DISCUSSION

Universitas Negeri Padang is one of the public institutions the author defines as a quality summing-key stakeholder institution (key for improving the quality) of the nation's human resources to have international scale competitiveness. This departs from the mandate of the Law on Higher Education and the vision and mission of Universitas Negeri Padang. Achievement of goals in tertiary institutions will determine how effective governance is in tertiary institutions. Management of tertiary institutions must refer to applicable regulations to realize good tertiary governance.

Then, in implementing higher education governance, the resources owned are a prerequisite for realizing GUG. Comparing the reality of governance implementation with GUG when managing tertiary institutions is a problem that is often overlooked. Implementing university governance through higher education regulations requires GUG within it. Therefore, achieving GUG indeed begins with efforts to implement university governance by implementing the principles of GUG. This is by the explanation given by the Dean of the Faculty of Social Sciences as follows:

"Good university governance is adopted from good governance. This means that there are similarities in the implementation of the principles used and must be owned between good university governance and good governance, only the scope of implementation is different: good governance (government) while good university governance (university), but both of these are talking about good governance, so this becomes a reference and control for the implementation of management."

Applying the principles of GUG to achieve GUG is necessary to ensure that the implementation of governance has the desired effect. The implementation of governance is the main instrument of organized public institutions that provide public services. The entire process regarding the implementation of governance needs to be seen, primarily from its effectiveness in achieving GUG as an instrument of effective control over the environment. Excellent and ideal higher education governance that consistently upholds the principles of GUG. This means that every implementation of governance adheres to the principles of GUG.

Based on the research findings, the effectiveness of UNP governance in implementing the principle of accountability is guided by regulations and its implementation is based on institutional standardization, including the Academic and Student Affairs SOP, Information Request Management SOP,

Information Objection Management SOP, Public Information Dispute Handling SOP, DIP Determination and Updating SOP, Consequence Testing SOP, Public Information Documentation SOP, Excluded Information Documentation SOP, Planning Section SOP, Cooperation and Public Relations Section SOP, Organizational Management Guidelines SOP, Administration Management Guidelines SOP, Personnel Guidelines SOP, Financial Guidelines SOP. Furthermore, the Rector of Universitas Negeri Padang that:

"the implementation of duties and responsibilities to carry out good governance is based on the SOP that has been determined, and there are regulations that regulate it."

Implement duties and responsibilities by applying the principle of accountability to carry out overall UNP governance by the regulations and SOPs for implementing UNP governance. The regulations in question are regulations of the Law, Government Regulations, Ministerial Regulations, and Rector's Regulations. Its implementation is based on the UNP SOP, binding all structural units of the organization from top to bottom (chancellor to students). Researchers also found the explanation of the Rector of The State University of Padang above, which was the same answer as the one from the Vice Rector II for General Affairs and Finance. As an assistant to the rector in the general and financial fields, whose nature is as an implementer according to the rector's regulations and laws stated:

"accountability for the implementation of UNP governance by regulations, the implementation of duties and responsibilities in the general and financial fields, and there are regulations that regulate."

Carrying out duties and functions per the SOP is based on regulations that regulate accountability in implementing governance in several aspects of the principles of good university governance, which is still taboo when juxtaposed with UNP governance to achieve good university governance. This is because good university governance mandates principles of its implementation that can be interpreted flexibly and broadly. Meanwhile, the implementation of UNP governance certainly follows institutional standardization (SOP).

Furthermore, the author also conducted interviews with the Dean of the Faculty of Economics, UNP, and Dr. Head of the Department of Sociology, Faculty of Social Sciences, UNP. They stated that the implementation of the principle of accountability in UNP governance at the faculty level to the department/study program begins with the existence of a performance contract (Minister with the Rector, Rector with Dean, Dean with Head of Department, and Head of Department with Head of Study Program). Each UNP organizational unit is accountable for its implementation and achievements to its superiors. This can be in the form of accountability reports per quarter, per six months, and annually. As the Dean of the Faculty of Economics explained:

"As an organizational unit under the Rector, we have a performance contract with the Rector. The implementation of governance at the faculty level that we run, its accountability is in the form of performance reporting and performance results as a form of accountability."

Furthermore, the Head of the Sociology Department stated: *"The department as a unit under the dean of the faculty is responsible to the dean as the head of the faculty. To manage the department, the head of the department also has a performance contract with the teaching staff"*

as educators. Accountability is how the performance contract is achieved and the next target."

A performance contract is an agreement between two parties, either a superior or a subordinate, that binds both. A performance contract is mandatory in every agency so that the implementation of tasks, functions, and authorities is by each position held. The review of the implementation of obligations according to the performance contract should have used the principles of good university governance as a basis. Then, it raises doubts when there are different explanations given by UNP students who are the implementers of governance and the policies that have been set.

Furthermore, some students imply that there are complaints about the rights they must obtain, which are directly related to the effectiveness of UNP governance. One student explained:

"As a student, I see problems related to academic governance, especially in the learning process, which sometimes does not provide opportunities for students to develop themselves."

While other students said:

"We have complaints about administrative staff whose services need to be evaluated for improvement."

Legally, the running of an institution is undoubtedly regulated by applicable regulations; institutional standardization is essential in carrying out governance, especially for public institutions. However, contextualizing the results of the author's interview with the informant above is still taboo compared to good university governance. The regulations made, and institutional standardization is, in fact, only part of the implementation of governance so that all elements carry them out by the provisions. In short, the presence of a supervisory organ and the disappointment that the researcher found from the informant's answer above interpret that there is still no implementation of the principle of accountability that has not been running well. This means that the implementation of governance, if not by the regulations and SOPs specified, indicates a problem within the organization.

Application of Accountability Principles

Applying the principle of accountability in public agencies emphasizes responsibility and accountability in carrying out tasks, functions, and authorities so that they can run according to a predetermined path. The accountability for implementing Universitas Negeri Padang's governance is based on regulations and standard operating procedures established as limiting rails and determinants in implementing governance. Regulations and standard operating procedures are references or guidelines for carrying out the duties and responsibilities of Universitas Negeri Padang's management.

Carrying out tasks and functions by standard operating procedures based on regulations governing accountability in the implementation of governance in several aspects of the principles of GUG is still taboo when juxtaposed with Universitas Negeri Padang's governance to achieve GUG. This is because GUG mandates implementation principles that can be flexibly interpreted broadly. The implementation of Universitas Negeri Padang's governance formally has standard operating procedures. Standard operating procedures are only part of the governance

mechanism. It is precisely the implementation of governance that is the question of whether it has been running according to institutional standardization or not according to existing regulations. This means that carrying out duties and responsibilities to realize accountability is a unilateral answer for regulators or policymakers.

Furthermore, accountability for carrying out responsibilities bound by a performance contract is an agreement between two parties, both superiors and subordinates, which binds both of them. A performance contract is mandatory in every agency so that the implementation of duties, functions, and authority is by each position in his lap. Review the implementation of obligations according to the performance contract to see if they embody the principles of GUG in management.

Then, it raises doubts when there are different explanations from Universitas Negeri Padang students who are executors of government and established policies. Students of the Faculty of Social Sciences and Students of the Faculty of Economics, Universitas Negeri Padang, who are curious about the rights that must be obtained by a student regarding the implementation of institutional duties and functions that are directly related to the effectiveness of Universitas Negeri Padang's governance. Furthermore, the hope that the researchers found from the informants' answers above means that implementing the principle of accountability still needs to be improved. Universitas Negeri Padang's management in carrying out the principle of accountability has been regulated in regulations, bound by a performance contract, and its implementation is based on standard operating procedures. However, in several aspects, the realization of accountability has not been achieved optimally following binding regulations even though, in essence, there is an Internal Oversight Unit and Advisory Council (PTN BLU) and MWA and SAU (PTN BH) as a counterweight and control measure over the implementation of government. However, this performance monitoring has only been maximized at the university level and needs to be optimized for other units in Universitas Negeri Padang.

If studied using the goal approach to see accountability for its implementation in the organization according to the theory of Gibson (Vicky et al. et al., 2018), it can be seen that implementation of responsibility has or has not been oriented towards tasks and functions each other, especially in achieving common goals. In its true sense, accountability emphasizes the trustee's responsibility to the party, giving the mandate for all activities and activities that are his responsibility (Makalalag et al., 2017). Accountability is implemented based on applicable regulations and standard operating procedures that encourage the achievement of performance indicators in strategic plans, work plans, activities, and budgets. The contextualization of Universitas Negeri Padang's governance in carrying out the principle of accountability is guided by standard operating procedures and regulations, which look at the key performance indicators that must be achieved. However, they are still unaware of their respective duties and responsibilities.

Suppose this situation is elaborated in more depth according to the mission. In that case, the contrast will be evident in the context of the 2016-2020 Universitas Negeri Padang's strategic plan, which formulates the values of professional and competent work, high commitment, serving with empathy, and based on piety to God Almighty. The authors' findings support this, thus bringing us to the understanding that applying the principle of accountability needs to be implemented optimally.

Application of the Transparency Principle

Universitas Negeri Padang has an Information Management and Documentation Officer (PPID) who manages university information to ensure that Universitas Negeri Padang's public information disclosure is by existing regulations. One is carried out with a by-system system to facilitate governance and transparency implementation. Several students from the Faculty of Engineering and Faculty of Mathematics and Natural Science conveyed the availability of budget information for the Universitas Negeri Padang student organizations needed to organize and develop human resources and organizational institutions. In this aspect, one form of campus support for organizational development is to provide support in the form of a budget to each Universitas Negeri Padang internal organization. However, in this case, many internal students still do not get enough information.

The form of financial transparency carried out in a by-system manner, coupled with the academic community's knowledge of how much the budget is to fund each student activity unit, indicates the need for more accurate information about the core issues of governance, especially in the financial sector for student organizations. In principle, transparency is effortless, namely openness, reflected in every statement made by research informants, where all informants say that transparency is openness, especially regarding the information needed.

When analyzed through the goal approach to see the transparency implementation at Universitas Negeri Padang, findings in the field show that in order to realize governance transparency, Universitas Negeri Padang has an Information and Documentation Management Officer (PPID) whose task is to provide public information regarding. In principle, implementing PPID's duties already has a regulatory framework that guarantees transparency and has fulfilled essential indicators. However, several aspects of transparent governance implementation still need improvement, particularly in regularly updating public data and information.

Application of the Principles of Effectiveness

As a complex institution, Universitas Negeri Padang considers the accuracy of the policies taken to achieve goals. The management of Universitas Negeri Padang, which is bound by regulations, cannot be carried out according to the leadership's will. Instead, there needs to be an extended policy formulation and decision-making procedure. Therefore, careful calculation is required to act according to expectations without going off the rails of the governing regulations. As an institution that consists of units and a complex organizational structure, not everything can go as desired. Several things are precisely the policies and management of the organization whose achievements are not in line with the target to be achieved, and sometimes, they create new problems.

Then, if we look through Gibson's point of view, the goal approach must also use the principle of effectiveness in its implementation. According to (Dethan, 2019), effectiveness is a measure of the extent to which government companies can carry out financial management so that the goals and objectives planned or set at the outset can be achieved by existing rules or procedures. Regarding the authors' findings, implementing the principle of effectiveness in carrying out governance at Universitas Negeri Padang already has precise measurements. However, in its implementation in several aspects, the primary

goals have not been fully realized when viewed from the approach.

Furthermore, if these three principles are examined further using the system theory approach (the system theory approach), Gibson (Vicky et al. et al., 2018) forms an interconnected cycle between institutions and their environment. In this study, the system approach must also use the principle of transparency. Transparency means how open public information is related to Universitas Negeri Padang, which influences the level of public trust and efforts to improve the quality of tertiary institutions. The implementation of Universitas Negeri Padang's transparency can be seen clearly from the efforts to utilize the system owned by Universitas Negeri Padang, which has been brought to rank 2 for public openness given by the Public Information Commission in 2021.

Based on the research conducted by the authors, the existence of Universitas Negeri Padang management significantly impacts the Universitas Negeri Padang environment, so that Universitas Negeri Padang roads and the environment have a close relationship. The impact on the production of knowledge and the creation of human resources in particular, especially in improving the quality of human resources. The existence of Universitas Negeri Padang subsequently also had a significant influence on the economy of the community in its environment so that it greatly influenced the effectiveness and accountability of Universitas Negeri Padang's governance in achieving GUG to carry out the transformation from PTN BLU to PTN BH.

CONCLUSION

Based on the previous findings and discussion, it can be concluded that the implementation of Universitas Negeri Padang's governance in carrying out the principles of accountability, transparency, and effectiveness in achieving GUG is still in the implementation process per the outline of the institutional development strategy. It has been found that the implementation of GUG still needs to be improved by applicable regulations, especially by several elements and organizational units at Universitas Negeri Padang.

Universitas Negeri Padang, recognized as a distinguished accredited institution, exemplifies a robust governance framework, which is evidenced by its numerous accomplishments and innovations; thus, the transition from a Public University with Legal Entity (PTN BLU) to a Public University with Higher Status (PTN BH) is a natural progression aimed at enhancing the institutional stature of the university. Nevertheless, despite the commendable governance practices at UNP, which is notable given its substantial student population, particularly in the West Sumatra region, it is imperative to optimize the application of Good University Governance principles further. Consequently, this research is theoretically anticipated to advance the concept of good university governance, which can be explored in future studies. Simultaneously, this research aims to provide a practical foundation for enhancing the efficacy of university governance, thereby aligning it more closely with the aspirations of all relevant stakeholders.

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