GOOD UNIVERSITY GOVERNANCE TO UNIVERSITIES PERFORMANCE: SYSTEMATIC LITERATURE REVIEW

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ABSTRACT

The implementation of Good University Governance (GUG) in higher education institutions has an impact on the performance of the respective institutions. GUG is a system that regulates and controls higher education institutions to create added value, benefiting all stakeholders. The objective of this research is to compile a systematic literature review scientifically, starting from data collection, selection, reading, and finally data analysis. This analysis relates to the study of GUG implementation's impact on higher education performance. The research method used in this study is a systematic literature review (SLR) approach on journal papers published from 2019 to 2023. There are three Research Questions (RQs) and three Quality Assessments (QAs) defined in this study. The impact of GUG on the performance of higher education institutions is positive and significant. The findings indicate that studies from 2019 to 2023 on the impact of GUG on performance have predominantly been conducted in public universities, using SEM PLS data analysis methods, with the "transparency" variable being the most frequently used GUG principle. Moreover, the results demonstrate that GUG implementation positively influences the performance of higher education institutions. The managerial implications of this research support Permendikbud No 4 of 2020 regarding the transformation of state universities (PTN) into state universities with legal entity status (PTNBH). Article 2 states that one of the requirements for PTN to become PTNBH is to manage the organization based on GUG principles. Thus, this research provides insights for regulators in measuring the implementation of GUG.

KEYWORDS	*GUG, Performance, Public University, SLR*

INTRODUCTION

One of the most important elements focused on in education reform is the implementation of University Governance. The application of best practices in university governance is known as Good University Governance (GUG). At the 2008

meeting of the International Association of University Governing Bodies, it was stated that it is essential for an institution to continuously improve governance and align governance models to address the challenges of higher education.

Hénard dan Mitterle (2010) present the characteristics of governance in the United Kingdom, Ireland, and Denmark. The United Kingdom outlines governance characteristics that include integrity, selflessness, objectivity, openness, accountability, leadership, and honesty. Ireland adds dimensions of independence, fairness, transparency, efficiency and effectiveness, as well as value for money. Denmark identifies characteristics of openness (transparency), independence, quality, and efficiency.

GUG is a system that regulates and controls higher education institutions (HEIs) to create added value, benefiting all stakeholders. Governance in HEIs becomes a vital element to anticipate, design, implement, monitor, and assess the effectiveness and efficiency of policies (Hénard & Mitterle, 2010). Additional characteristics considered in GUG as an adoption of good governance include identifying stakeholders, defining the responsibilities and roles of each stakeholder, consensus orientation, rule of law enforcement, inclusivity, and equality. This shows the diversity of principles, practices, and perspectives in GUG (Muktiyanto, 2016). The purpose of this research is to provide information by reviewing previous studies on the impact of GUG implementation on HEI performance using a systematic literature review approach. Additionally, this research aims to demonstrate that the relationship between GUG and higher education performance has been widely studied.

RESEARCH METHOD

The research methodology was conducted using a literature review method with a Systematic Literature Review (SLR) approach. This study delves deeper into the impact of the implementation of Good University Governance (GUG) on the performance of higher education institutions. The literature search process for this study focuses on materials relevant to GUG and performance. The literature review method with an SLR approach identifies, assesses, and interprets all findings on a research topic to answer the predetermined research questions (Apriliani et al., 2020). According to Triandini et al., (2019), the SLR method is systematic by following stages and protocols that ensure the literature review process avoids bias and subjective understanding from the researcher.

The process and stages of the literature review method with the SLR approach use inclusion criteria and SLR stages referring to research conducted by Apriliani et al., (2020); Nurhayati & Nurmala Ahmar, (2022); dan Triandini et al., (2019). The stages of the literature review method in this study follow a process flow as outlined below:

Figure 1. Research Flow

Figure 1 shows the stages of the research, consisting of planning, conducting, and reporting. The planning stage is the initial phase of conducting a literature review using SLR. Next is the conducting stage, which is the implementation phase of the SLR. The final stage is reporting, where the SLR is written up into a report.

Research Question

Research Questions (RQs) are established to keep the review focused. RQs are designed with the help of the Population, Intervention, Comparison, Outcomes, and Context (PICOC) criteria (Budgen and Brereton, 2006). The research questions in this study are as follows:

1. RQ1: What types of higher education institutions (HEIs) implement GUG?
2. RQ2: What methods are used to analyze data on the implementation of GUG on higher education performance?
3. RQ3: What principles of GUG affect the performance of higher education institutions?

Search Process

The search process involves finding references to obtain sources that answer the research questions. The source search is conducted at https://scholar.google.co.id/. Literature searches use Harzing Publish or Perish.

Inclusion and Exclusion Criteria

This stage involves determining the inclusion criteria to assess whether the found data is suitable for use as research data. The criteria for data to be considered suitable are as follows:

1. The data must be from the period between 2019 and 2023.
2. The data must be obtained from https://scholar.google.co.id/.
3. The data must be from journal papers related to the implementation of GUG and its impact on HEI performance.

Quality Assessment (QA)

At this stage, the found data is evaluated based on the following Quality Assessment (QA) questions:

1. QA1: Was the journal paper published between 2019 and 2023?
2. QA2: Does the journal paper discuss GUG?
3. QA3: Does the journal paper discuss GUG's impact on performance?
4. QA4: Does the journal paper specify the type of higher education institution?

After filtering, the author searches for and downloads the full text of each journal paper. Each paper is rated based on the QA questions:

1. Yes: for journal papers that meet the QA criteria
2. No: for journal papers that do not meet the QA criteria

Data Analysis

The data analysis stage is conducted after the data has passed the QA stage, and the complete journal papers have been obtained. The author reads the papers to

obtain the final journal papers that can be studied further and used to answer the previously determined research questions.

RESULT AND DISCUSSION

Search Process Result

The results from the search process and the inclusion and exclusion criteria yielded 107 journal papers that met criterion 1 (QA1), which includes journal papers published between 2019 and 2023 that discuss "Good University Governance" and "performance." The obtained information was then grouped by publication year and type of reference. Table 1 categorizes the journal papers based on publication year and type of reference.

Table 1: Results of the search process and inclusion and exclusion criteria based on publication year and type of reference

		Total
Publication Year	2019	19
	2020	22
	2021	27
	2022	19
	2023	20
	Total	107
Type of Reference	Journal article	94
	Conference Paper	11
	Book chapter	1
	Thesis	1
	Total	107

Table 1 shows that the *search process* results from 107 *journal papers* that fit criteria 1 (QA1), there are 19 *papers* in 2019, 19 *papers* in 2020, 22 *papers* in 2021, 27 *papers* in 2022, and 23 *papers* in 2023. Furthermore, there are three types of references, namely Journal article (95), Conference Paper (11), and Book chapter (1). Most of these are journal articles on which this study is based.

Quality Assessment Result

Quality Assessment *results* using four questions and QA assessment, then journal papers can be grouped into two. The QA assessment strategy is to read abstracts as well as titles and keywords from the journal papers produced (Nurhayati &; Nurmala Ahmar, 2022). The results can be seen in Table 2 below.

Table 2 *Quality Assessment Result*

No	QA Result	Total
1	*Accepted Journal Papers*	78
2	*Rejected Journal Papers*	29
	Total	107

Based on the QA results in Table 2, 29 journal papers were rejected and 78 journal papers were accepted or met the QA criteria. The rejected journal papers did not meet at least two QA criteria. Most of the rejected papers did not discuss or study higher education performance, whether financial performance, academic performance, or the sustainability performance of higher education institutions. Besides higher education performance, variables or factors related to GUG included internal control systems, Internal Audit, IT Process, student, and stakeholder satisfaction.

Data Analysis Result

In the data analysis stage, 78 journal papers met the QA criteria. These journal papers were further studied and used to answer the research questions. Seventeen journal papers were downloaded with complete texts and a more in-depth literature review was conducted on the impact of GUG implementation on higher education performance. Table 3 presents a summary of the data analysis results.

Tabel 3 Hasil *Data Analysis*

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
1	(Machmuddah & Suhartono, 2019) The Role of Good University Governance on Higher Education Performance	College performance GUG Transparacy (X1), accountability (X2), responsibility (X3), independency (X4) and fairness (X5)	multiple linear regression analysis (SPSS)	• GUG to PT performance (+/Sig) • Transparency to PT (Sig) Performance + • Accountability to PT Performance (not sig) • Responsibility for PT Performance (Sig +) • Independency of PT Performance (not sig) • Fairness to PT Performance (Sig+)
2	(Wijaya & Supriyono, 2019) Effect of Good University Governance and Organizational Commitment on the Performance of Private Higher	GUG Organizational Commitment Organizational Performance	SEM PLS (Partial Least Square)	• GUG towards organizational performance (Sig +). • Organizational commitment terhadap organizational performance (No-Sig.)

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
	Education Institution			
3	(Wardhani et al., 2019) Good university governance: Budgeting participation and internal control	GUG Budgeting Participation (PPA) Internal Control (PI)	Multiple regression analysis (SPSS)	• Budgeting participation variable and internal control variable has a positive and significant effect on GUG • The dominant variable affecting GUG in this study is internal control.
4	(Lussiana, 2019) Good University Governance Reviewed from the Budget Performance of Higher Education Providers	Good University Governance (transparency, accountability, responsibility, effectiveness, and efficiency) Budget Performance	Content Analysis interview	The achievement of Good University Governance (transparency, accountability, responsibility, effectiveness, and budget efficiency in the ITS environment in terms of budget performance aspects can improve the performance of PT
5	(Evaliandia & Sulistyowati, 2020) The Effect of the Implementation of Good University Governance Principles on Higher Education Performance	College Performance GUG Principles: Transparency, Accountability, Responsibility, Independence, and Fairness	Multiple linear analysis (SPSS)	• GUG to PT Performance (Sig+) • Transparency; Accountability; Responsibility ; and Fairness to PT Performance (Sig+) • Independence from PT Performance (not Sig)
6	(Martini & Sari, 2020) Good University Governance and Its Implication on Managerial Performance	Effectiveness of Internal Control (SPI) → COSO's report Organizational Commitment Good University Governance (GUG)	SEM PLS	• GUG terhadap managerial performance (Sig +) • Effectiveness of SPI against GUG (Sig+) • The effectiveness of SPI, organizational commit & GUG on managerial performance (Sig +)

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
		Managerial Performance: Balanced scorecard		• Effectiveness of SPI &; organizational commt - GUG (Sig +) • The effectiveness of SPI on managerial performance (Sig +) • Organizational commit terhadap managerial performance (Sig +)
7	(Rymarzak et al., 2020) Identifying the influence of university governance on campus management: lessons from the Netherlands and Poland	5 dimensions university governance (au-tonomy, man-agement, partic-ipation, ac-countability and transparency) Governance board structures (board size, board independence and board committees)	Content analysis	• The Dutch government encourages universities to become more autonomous, and based on strategic leadership of universities towards a sustainable development strategy. • The Polish government encourages PT to operate under legal regulations & restrictions, sales & financing, student recruitment and tuition fees (tends to be minimal autonomy)
8	(Pribadi et al., 2020) *Good University Governance and Its Implication on Organizational Performance*	Good University Governance, Organizational Performance	SEM PLS.	• Intensity of competition terhadap delegation of authority, change management & accounting control system (Sig, +) • Delegation of authority terhadap organizational performance (Sig, +) • Change management & accounting control system terhadap organizational performance (Sig/+)
9	(Kawatu et al., 2020) Analysis of Financial Performance in	Financial Independence Ratio	Content analysis - Financial Statements	• Financial performance that has not been optimal in the implementation of financial independence

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
	Realizing Good University Governance (Study at Manado State University)	Effectiveness and Efficiency Ratio Budget Growth Ratio		• The effectiveness performance indicator is not *yet effective* • The efficiency of PNBP fund management show results *Very Efficient*. • The growth*(growth)*PNBP funds is quite high.
10	(Yudianto, 2021) The Influence of Good University Governance and Intellectual Capital on University Performance in Indonesia	University Performance (UP) GUG Intellectual Capital (IC) State-Owned Universities-Legal Entity (SU-LE) & State-Owned Universities-Public Service Agency (SU-PSA)	SEM	• GUG - University Performance (UP) SU-LE and SU-PSA di Indonesia (Sig +). • GUG - IC SU-LE and SU-PSA di Indonesia (Sig +) • GUG dan IC -University Performance (UP) SU-LE and SU-PSA di Indonesia (Sig +)
11	(Maharani, 2022) Implementation of Good University Governance on the Performance of Public Service Agency Universities (Case Study of University of Lampung)	Implementation GUG Performance PT	independent sampel t test	• There are significant differences in the implementation of GUG with the performance of the University of Lampung between the head office and work units. • The implementation of GUG supports the achievement of the quality of a university • GUG GUG has been implemented very well at the University of Lampung with the highest score on the principle of transparency
12	(Aprilia, Eka, Gamayuni, Rindu	Kinerja (Y)	SEM - PLS	• GUG affects the performance of

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
	Rika, Suhendro, 2022) The Influence of Good University Governance and Internal Control System on the Performance of Muhammadyah Universities in Indonesia (ULTIMA)	GUG (X1) SPI (X2)		universities • The influence of GUG on university performance
13	(Indarti et al., 2022) The influence of internal control, good university governance, and the use of information technology, on the performance of universities	College Performance Internal Control Good University Governace (GUG) Use of information technology	SPSS program version 25 F Test	*Good University Governance* does not have a significant effect on Higher Education Performance Internal Control has a significant effect on Higher Education Performance. • The use of Information Technology has a significant effect on Higher Education Performance
14	(Hidayat, 2023) Dampak Good University Governance thp College Performance	College Performance (Y) *Good University Governance* (GUG) X	SPSS version 21 and microsoft Excel.	*Good University Govenance* affects Higher Education Performance
15	(Daniri & Wahyudi, 2023) The Role Of Good University Governance For Transformation Towards The Entrepreneurial University	GUG (X) Commercial research (Y) Entrepreneurial university (Z)	SEM PLS	• Good university governance berpengaruh terhadap Commercial research • Good university governance berpengaruh terhadap Entrepreneurial university • Commercial research berpengaruh terhadap Entrepreneurial university

No	Author (Year) & Title	Variable	Methods / Analysis Tools	Result
16	(Yodianti & Nugraheni, 2023) Yodianti, BLY Nugraheni Challenges and Opportunities for the Implementation of Internal Audit to Realize Good University Governance in Private Universities in Central Java	Internal Audit *Good University Governance*	NVivo qualitativ e data *software*	• Improving financial governance can increase the *Good University Governance* which will further encourage private universities to become higher education institutions that have strong competitiveness. • The implementation of effective and efficient internal audits can be an indicator of the implementation of good higher education governance.
17	(Mubarok et al., 2023) The Effects of Good University Governance on the Public Services Quality of State Islamic University	Result-oriented indicators are tangibles and process oriented: reliability, responsiveness, assurance, and empathy Information disclosure	SEM PLS	• GUG significantly and directly affected public service quality • the principles of GUG: transparency, accountability, responsiveness, independence, fairness, assurance of quality and relevance, effectiveness and efficiency, and non-profit; to improve public service quality based on the principles of tangibles, and process-oriented: reliability, responsiveness, assurance, and empathy.

Source : Data processing results, 2024

Table 4 shows that GUG has a positive effect on the performance of PT. The findings of this latest research are confirmed by previous research which revealed that good university governance is positively and significantly correlated with organizational performance (Martini &; Sari, 2020; Muktiyanto, 2016; Yudianto, 2021). According to Aprilia, Eka, Gamayuni, Rindu Rika, Suhendro, (2022) GUG affects university performance. GUG encourages universities to strive to achieve academic service performance in order to realize academic quality (Aprilia, Eka,

Gamayuni, Rindu Rika, Suhendro, 2022). GUG is the main driver in achieving higher education goals (Yudianto, 2021). The results of research by Indarti et al., (2022) show the opposite result, GUG has no effect on higher education performance. The implementation of GUG at Lancang Kuning University as a private university does not affect the performance of PT, internal control factors and the use of information technology that affect the performance of PT.

Analysis Results of Research Question 1 (RQ1)

RQ1 asks what types of universities implement Good University Governance (GUG). There are two types of universities: public and private. Based on data analysis, the types of universities that most frequently measure the impact of GUG implementation on university performance are shown in Table 4 below.

Table 4: Analysis Results of RQ1 – Types of Universities

No	Type of University	*Paper* Journal	Total
1	Public University	[1], [2], [4], [5], [6], [7], [8], [10], [15], [16], [17]	11
2	Private University	[3], [9], [11], [12], [13], [14]	6
			17

Source: Data analysis results, 2024

Table 4 shows that the majority (11 papers) of studies on the impact of GUG implementation on university performance focus on public universities. Public universities have autonomy from the government in managing higher education. GUG is essentially a concept that refers to the process of making decisions and implementing them in a manner that is accountable to the government, citizens, and the private sector. GUG has developed to ensure the state provides good public services to its citizens (Andhika, 2017). Public universities are expected to provide optimal educational services to students on a non-profit basis and have more freedom in managing funds independently (Article 53, No. 20 of 2003). In contrast, private universities have not fully implemented GUG in achieving their performance goals.

Analysis Results of Research Question 2 (RQ2)

The results of the RQ2 analysis with the question "what data analysis method is used to analyze the effect of GUG implementation on PT performance?" can be produced the following categories of data analysis methods.

Table 5 Table 4 RQ 2 analysis results – Data analysis methods

No	Data Analysis Methods	*Paper* Journal	Total
1	SEM Partial Least Square	[2], [6], [8], [10], [12], [15], [17]	7
2	Multiple Regression (SPSS)	[1], [3], [5], [13], [14]	5
3	T test	[11]	1
4	Content Analysis	[4], [7], [9]	3

No	Data Analysis Methods	*Paper* Journal	Total
5	NVivo *software*	[16]	1
			17

Source : Data processing results, 2024

Table 5 explains that the data analysis method that is widely used to measure the effect of GUG on PT performance is SEM-Partial *Least Square* with a sample number that varies from 42 to 199 respondents. SEM PLS is an appropriate analytical tool to measure the relationship and influence with the number of samples below 100. In addition, the second most data analysis method is *Multiple Regression* with SPSS.

Analysis results of Research Question 3 (RQ 3)

The results of the RQ 3 analysis are analyzing the principles of GUG that affect the performance of PT. Table 6 presents eleven GUG principles that affect PT performance, namely transparency, accountability, responsibility, *fairness*, effectiveness and efficiency, autonomy or independence, leadership, Vision, Mission & Objective, Participation, non-profit, quality assurance, as well as academic values, ethics, and morals.

Table 6 Results of RQ 3 analysis – GUG principles that affect
the performance of PT

No	GUG Principles	*Paper* Journal	Total
1	Transparency	[1], [2], [3], [4], [5], [7], [8], [11], [12], [13], [14], [15], [16], [17]	14
2	Accountability	[1], [2], [4], [5], [7], [8], [10], [11], [12], [13], [14], [15], [17]	13
3	Responsibility	[1], [2], [4], [5], [7], [9], [12], [13], [14], [17]	10
4	Fairness	[1], [2], [5], [10], [12], [13], [14], [17]	8
4	Effectiveness and efficiency	[4], [11], [12], [14], [15], [16], [17]	7
5	Autonomy or independence	[1], [2], [4], [5], [7], [8], [10], [12], [13],	9
6	Leadership	[8], [10], [16]	3
7	Vision, Mission & Objective	[10], [15], [16]	3
8	Participation	[10], [11], [14]	3
9	Non-profit	[12], [17]	2
10	Quality assurance	[12]	1
11	Academic Value, ethics, moral	[15]	1

Source: Data processing results, 2024

The results of the RQ3 analysis in Table 6 show that there are three largest GUG principles that affect the performance of PT successively from the largest, namely transparency, accountability and responsibility. There are five GUG

principles adopted from the National Committee on Corporate Governance (KNCG, 2006), namely: Transparency, Accountability, Responsibility, Independency, and Fairness. These five GUG principles are adjusted to the characteristics of PT in Indonesia so that there are additional principles set by the Directorate of Institutional and Cooperation of the Directorate General of Higher Education of the Ministry of Education and Culture in 2014, namely quality assurance and relevance, effectiveness and efficiency and Non-profit.

Summary of Data Analysis Results

The summary of data analysis results from the three research questions (RQs) relates to the types of universities, data analysis methods, and GUG principles that have been most frequently studied by researchers from 2019 to 2023.

Table 7: Summary of Data Analysis Results

RQ	Aspect	Category with the Highest Frequency
1	Type of University	Public University
2	Data Analysis Method	SEM Partial Least Square
3	GUG Principles Influencing University Performance	Transparency

Source: Data processing results, 2024

Table 7 shows that research on the impact of GUG implementation on performance has been predominantly conducted on public universities, using the SEM PLS data analysis method. The "transparency" variable is the most frequently used GUG principle in studies from 2019 to 2023. This trend highlights the emergence of regulations and policies such as Permendikbud No. 4 of 2020, which amends Mendikbud Regulation No. 88 of 2014 regarding the transformation of state universities (PTN) into legal entity state universities (PTNBH). Article 2 outlines five key requirements for PTN to become PTNBH: 1) the provision of quality Tridharma PT (three pillars of higher education); 2) management of PTN organization based on GUG principles; 3) meeting minimum financial feasibility standards; 4) fulfilling social responsibilities; and 5) contributing to economic development.

CONCLUSION

Based on the results and discussion of the conducted research, the following conclusions can be drawn: 1. The search process, using inclusion criteria and quality assessment, identified 107 journal papers that met QA1, and 78 journal papers that met both QA2 and QA3. A total of 19 full-text papers were downloaded to answer the research questions. 2. Research conducted from 2019 to 2023 on the impact of GUG implementation on performance has been largely focused on public universities, using the SEM PLS data analysis method. The variable "transparency" has frequently been used as a GUG principle in these studies. 3. This research also found that the implementation of GUG has a positive and significant impact on university performance. It is hoped that universities can implement GUG to

improve their performance. These findings have managerial implications for public universities, supporting Permendikbud No. 4 of 2020, which amends Mendikbud Regulation No. 88 of 2014 regarding the transformation of state universities (PTN) into legal entity state universities (PTNBH). Article 2 states that one of the requirements for PTN to become PTNBH is to manage the PTN organization based on GUG principles.

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