

IMPLEMENTATION OF GOOD UNIVERSITY GOVERNANCE IN PRIVATE HIGHER EDUCATION INSTITUTIONS IN INDONESIA

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IMPLEMENTATION OF GOOD UNIVERSITY GOVERNANCE IN PRIVATE HIGHER EDUCATION INSTITUTIONS IN INDONESIA

28 印度尼西亚私立高等教育机构良好大学治理的实施

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Abstract

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This article describes a new idea of implementing Good University Governance (GUG). As a development of the Good Corporate Governance model, especially for higher educational institutions, GUG must be implemented differently among universities, colleges, and academies. This research aims to answer the hypotheses of the implementation of GUG to carry out quality and accountable education management using descriptive analysis and prove that those are implemented differently in any type of private higher education using Analysis of Variance (ANOVA). The population of this study was all private higher education institutions covering universities, colleges, and academies in Jakarta, Indonesia, selected by using the purposive sampling method. Good University Governance is measured using five dimensions: transparency, accountability, responsibility, independence, and fairness. Based on the questionnaires' results, Good University Governance has been well implemented in Universities, Colleges, and Academies. Our proposal allows for improvement in implementing GUG in the dimensions of Accountability, Responsibility, and Independence. Since there are differences in the application, those are more appropriate for universities with comprehensive management. Meanwhile, those are necessary to make simpler rules for colleges and academics, considering that the management span is not as complex as universities. The new method effectiveness evaluation is confirmed by ANOVA calculation that has significantly less than 5%. This differentiation of rules improves GUG implementation more accurately and can be used by policymakers to make different regulations for colleges and academics.

Keywords: Good University Governance, Universities, Colleges, Academies

摘要 本文介绍了实施良好大学治理（古格）的新思路。随着良好公司治理模式的发展，特别是对高等教育机构的发展，古格必须在大学、学院和学院之间以不同的方式实施。这项研究旨在通过描述性分析来回答古格实施的假设，以进行质量和问责制的教育管理，并使用方差分析（方差分析）来证明在任何类型的私立高等教育中，实施古格的假设是不同的。本研究的人群是所有印度尼西亚的私立高等教育机构，都采用有针对性的抽样方法选出了印度尼西亚雅加达的大学、学院和学院。良好的大学治理是使用5个维度来衡量的，即透明度，问责制，责任感，独立性和公平性。根据问卷调查的结果，表明大学、学院和学院已很好地实施了良好的大学治理。我们的建议允许在问责制，责任制和独立性方面改进古格的实施。由于应用程序存在差异，因此这些差异更适合应用于管理范围广泛的大学。同时，考虑到管理范围不像大学那么复杂，对于大学和学者来说，这些对于制定更简单的规则是必要的。通过方差分析计算确认了新方法的有效性评估，该评估显著低于5%。规则的这种区别可以更准确地改善古格的实施，并且可以用于决策者针对大学和学院制定不同的规则。

关键词: 良好的大学治理，大学，学院，学院

I. INTRODUCTION

Good University Governance (GUG) is a higher education governance system that adheres to the principles of good governance, namely transparency, accountability, responsibility, independence, and fairness. The implementation of GUG is expected to create excellent service for universities, especially those related to academic services. The implementation of GUG is also expected to fulfill equity for Stakeholders. Stakeholders in higher education are all campus residents who are commonly referred to as the academic community, the general public, and prospective new students. The good implementation of GUG is expected to increase the accreditation of the respective tertiary institutions because most of the assessments used in university accreditation use the principles of governance. College accreditation is one of the factors that prospective students consider to enroll in higher education. Higher Education Accreditation is also an indicator in assessing the performance of these colleges. Based on this, universities need to implement GUG well.

In terms of transparency, tertiary institutions must and can apply the principle of openness in finance, systems, and procedures for new student admissions, accounting systems, and procedures, financial reporting, recruitment of lecturers and employees, selection of structural officers, the election of faculty / academic senate members, selection of foundation management, and other important information provided to stakeholders in an adequate, accurate and timely manner. In terms

of accountability, tertiary institutions must have a clear and written description of the duties and responsibilities of each structural official, faculty/academic senate member, foundation administrator, lecturer, and employee. It also includes the criteria and process for performance measurement, monitoring, and reporting.

In the aspect of Responsibility, every individual involved in university management must be responsible for all their actions under the predetermined job description. Including the lecturers, they must obey the ethics and norms of lecturers.

For independence, the foundation and university management in carrying out their roles and responsibilities must be free from all forms of conflict of interest that could potentially arise.

The aspect of fairness implies fair and balanced treatment of the stakeholders involved (equitable treatment). In this case, stakeholders consist of students, the community, lecturers, non-academic employees, and foundation administrators.

Higher education providers in Indonesia. If viewed from their ownership, they consist of state universities and private universities. State Universities, hereinafter abbreviated as PTN, are established and/or managed by the government. In contrast, private universities, hereinafter referred to as PTS, are tertiary institutions established and/or run by the community. Meanwhile, in terms of shape, higher education institutions in Indonesia consist of universities, institutes, colleges, polytechnics, academies, and community

academies. The following is a comparison of the number of private universities and state

universities in the Higher Education Service Area 3 Jakarta in 2019 [1]:

Table 1.
Overview of higher education in LLDIKTI3

Type	University	Institute	College	Academy	Community Academy	Polytechnic	Total
PTS	52	21	111	94	1	12	291
PTN	4	5	92	2	0	7	110
Total	56	26	203	96	1	19	401

Research on the application of GUG in universities in Indonesia has been carried out among others in Jayapura [2] revealing that the implementation of GUG in universities in Jayapura City had been carried out [60]. Another research [3] concluded that the Islamic University of Indonesia Islamic Boarding School [4] principle had implemented GCG principles such as transparency, accountability, professionalism, and responsibility. [34]

Fuad & Apriyanti, looking at the implementation of good university governance (GUG) at private Islamic uni[34]sities in Central Java, concluded that the concept of Good University Governance (GUG) is applied to private Islamic universities (PTIS) has added value by internalizing Islamic values in each of its principles [4]. This internalization is an affirmation of identity that differentiates PTIS from other state and private universities. This Strengthening Model can lead PTIS to become a quality PTIS and enter the World Class University (WCU).

Ansari & AG examined the influence of the PTS leadership profile, namely individual competence, democratic leadership style, a synergistic environment, and commitment of higher education leaders to governance development of private universities in Aceh, and came to conclusion that the level of use forms around 94%, and the influence of the PTS leadership profile on the performance of PTS in the academic field is around 59.3% [5]. The non-academic field is around 59.1%.

Riana & Tarigan conducted research on the influence of GUG on Excell[42] Service and student beliefs concluded that Good University Governance has a positive and significant effect on excellent service and Good University Governance has a positive and significant effect on trust [6].

Machmudah studied the effect [6] GUG on Higher Education Performance [7]. The research findings gave empirical evidence that good university governance influenced higher education performance. Therefore, higher education institutions should apply good

university governance to improve their performance. At the same time, the research results were obt[30]ed [8] concerning very good implementation of Good University Governance and organizational performance on the units of [30]stitutions of Private Higher Education Accredited A and B [11] the city of Bandung is considered. And the implementation of Good University Governance significantly influences the organizational performance in Private Institute Institution Units Accredited A and B in Bandung City. It was also found that the GUG variable was proven to significantly affect organizational structure, planning management, and financial management performance [9]. The variables of organizational structure and planning management have also been shown to affect financial management performance significantly. However, the GUG variable was not proven to affect organizational culture significantly, and the [38]anizational culture variable was not proven to have a significant effect on financial management performance.

The principles of GUG can also be used in evaluating lecturer performance. Their usage complies with the research results [10] regarding the aspects of the principle of transparency. The Head of [4]he Science Tadris Study Program conveyed information on the evaluation results of lecturers in a coordination meeting. The aspect of the principle of accountability is that the responsibility for the evaluation results of lecturers in lectures has been determined periodically. The principle of responsibility [4]plies that the study program team regularly reports the implementation of lecture evaluations to the dean and the Quality[2] Assurance Agency. Aspects of the principle of fairness that all lecturers are entitled to fairness in their assessment in-class lectures. The aspect of the principle of independence is that in evaluating lectures without any influence from any party.

The previous research above shows that research related to GUG is only conducted in one type of institution. No research has looked at the implementation of GUG for all types of tertiary institutions. There is also no research comparing

the implementation of GUG in different types of universities. This lack of research is important for decision-makers to determine whether there should be a differentiation in policies, especially regarding the accreditation of tertiary institutions among the types/forms of tertiary institutions.

The problems in this research are formulated in the form of questions:

(1) How is the application of GUG in Universities, Colleges, and Colleges? ;

(2) Are there differences in the application of GUG between universities, colleges, and academies?

II. LITERATURE REVIEW

A. Stewardship Theory and Agency Theory

Jensen and Meckling first expressed agency theory in 1976. This theory provides clear boundaries of rights and obligations between an owner and a company manager. This theory places a manager as the party being watched. In other words, this theory is based on disbelief. It can be ascertained that this theory was born from the postulate put forward by Adam Smith. The postulate ordains humans to live on land full of competition and competition, and because of that, they try to independently and maintain their ownership [11].

Agency theory shows that the company can be seen as a contractual relationship (loosely defined) between resources holders. An agency relationship arises when one or more individuals, called principals, employ one or more other individuals, called agents, to perform certain services and then delegate decision-making authority to agents.

Conflicts of interest and agency costs arise due to the separation of ownership from control, different risk preferences, information asymmetry, and moral hazard [12]. The application of corporate governance based on agency theory can be explained by the relationship between management and owners. Management as an agent is morally responsible for optimizing the owners' benefits and will receive compensation under the contract.

Stewardship theory provides an interesting alternative to agency theory, which in the recent New Public Management era supported the introduction of rigorous performance management systems based on generalized mistrust in and control of public employees. However, we lack empirical validation of the feasibility and positive outcomes of the new forms of trust-based management recommended by stewardship theory. As such, there are few

examples of alternative ways of boosting the motivation of public employees that can serve as beacons for public service organizations (PSOs) eager to find new ways of motivating their staff to create public value for the users of public services and society as a whole [13]

Stewardship theory is a popular alternative to agency theory for studying family firm governance. Despite its contributions to management and family business studies, stewardship theory's assumptions limit its realism and relevance [14].

Both Stewardship theory and agency theory discuss the relationship between principal and management. Concerning private tertiary institutions, principals are foundations, and management is leaders consisting of a Rector (University), Chairperson (College), and Director (Academy). Management is a party that can be trusted to act in the best possible way for the interests of the public or stakeholders. The reference for this research is that higher education management will work its best to benefit the principal, society, and government.

B. Good University Governance

Good University Governance (GUG) is a derivative of the concept of Good Corporate Governance (GCG). GUG is a foothold in implementing education in Higher Education as a modern organization [4]. Higher education is a non-profit organization that does not aim to seek profit (profit-oriented). However, it must still benefit from income (surplus) because universities must also support themselves and develop their institutions properly to survive (going concern principle). GUG is very useful as a system for managing higher education governance properly, including how these benefits can be managed so that universities can be managed properly.

The role of GUG is as a work structure. It creates a system of checks and balances because the effectiveness of a university is related to the comparison of routine costs and occasional costs incurred by a university, the results of which can be felt at a later date. As a derivative of GCG, the aspects of GUG consist of:

1) Transparency

Transparency can be interpreted as openness. It is a principle that guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing, and the results achieved [15]. Higher education institutions must apply the principle of transparency, namely checks and

balances in institutional management. It can be a good role for the Academic Senate Higher Education level and the faculty level to execute control functions of the Rector and Dean [4].

2) *Accountability*

Accountability in good governance is a principle that will ensure every activity can be accounted for openly to the public. The principle of accountability is closely related to the mission of higher education, which carries out the mandate of the government, society, and administering bodies to provide education. The consequence of this characteristic is the existence of a permit to establish higher education institutions and organize study programs. In addition, the characteristics of accountability are closely related to financial management. The use of funds must be accountable and auditable by a public accountant and disclosure to the public [4].

3) *Responsibility*

Responsibility is the conformity in the company's management to the prevailing laws and regulations and the principles of a healthy company. The company complies and complies with applicable laws and regulations, including fulfillment of stakeholder rights, occupational safety and health, and avoidance of unhealthy business practices. Companies are not only responsible for those who are directly or indirectly related to the company [16]. The principle of responsibility in higher education can be implemented by providing a curriculum that is always reviewed periodically, collaborating with parties who will support the implementation of GUG well, providing community service, and being responsive to the changes in existing regulations.

4) *Independence*

Independence is a condition in which the company is managed professionally without conflict of interest and intervention from any party that does not comply with applicable laws and regulations and sound company principles. The Board of Directors carries out the company's management duties, and the board of commissioners carries out a supervisory role for the company's running free from outside intervention [16]. The principle of independence in higher education can be manifested in the level of dependence on the owner (foundation), the extent to which the owner (foundation) intervenes against the University, and the freedom of the University in determining its curriculum.

5) *Fairness*

Fairness is justice and equality in fulfilling the rights of stakeholders that arise based on

agreements and laws in force. These stakeholders are given protection, opportunity, and fair treatment to sue in the event of a violation of their rights [16]. The application of the principle of justice in tertiary institutions can be in the form of a division of positions, functions, duties, responsibilities, and authority of each element of the organization as stated in the personnel job description and clear standard operating procedures (SOPs). The appointment of employees and officials must be based on competence and track records as well as the implementation of an appropriate merit system (incentives and disincentives) for employees [4].

C. *University*

Universities carry out types of academic education, and may provide vocational education, and/or professions in various science and technology clusters, through: (a) undergraduate programs; (b) master program; (c) doctoral program; (d) a triple diploma program; (e) diploma four or applied bachelor's program; (f) applied master program; (g) applied doctoral program; and/or (h) professional programs, which consist of at least 5 (five) Study Programs in undergraduate programs representing 3 (three) Study Programs from natural science clusters, formal science groups, and/or applied science groups covering agriculture, architecture and planning, engineering, forestry and environment, health, and transportation, as well as 2 (two) Study Programs from the religious sciences, humanities, social sciences, and/or applied science groups covering business, education, family and consumers, sports, journalism, mass media and communications, law, libraries and museums, military, public administration, and social workers [17]. The Head of the University is the Rector.

D. *College*

The college organizes a type of academic education and can provide vocational and/or professional education in 1 (one) specific Science and Technology clump, through (a) undergraduate programs; (b) master program; (c) doctoral program; (d) a triple diploma program; (e) diploma four or applied bachelor's program; (f) applied master program; g. applied doctoral program; and/or (h) professional program, which consists of at least 1 (one) Study Program in an undergraduate program [17]. The leader of the College is the chairperson.

E. Academy

The Academy organizes the type of vocational education in 1 (one) or several specific branches of science and technology, through (a) one diploma program; (b) diploma program two; (c) a triple diploma program; and/or (d) diploma four or applied undergraduate programs, which consist of at least 1 (one) Study Program in a triple diploma program. [17]. The Head of the Academy is the Director.

F. Research Design and Hypothesis

The hypotheses in this study are:

H1: Universities, Colleges, Academies have implemented the principles of GUG well.

H2: There are differences in the application of the GUG principles between universities, colleges, and academies.

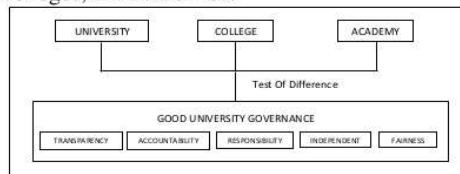


Figure 1. Differences in Good University Governance

III. METHODS

A. Population, Sample and Respondents

The population in this research is private universities under the coordination of the Region 3 Indonesia Higher Education Service Institution. The total population there 62,91 persons. The sample selection used the purposive sampling method with the following criteria: (1) In the form of Universities, Colleges, and Academies; (2) Active Operations as of January 1, 2020. Based on these criteria, there were 200 Higher Education Service Institutions that were sampled.

Research respondents used in this study were all Rector/Chairperson, vice-rector/vice heads of academics and finance, Directors and Deputy Directors of academics and finance. The number

of respondents was 496, with the following details: University 162, College 126, Academy 208.

B. Measurement of Research Variables

The variable of Good University Governance is measured using 5 dimensions and 35 indicators as follows: (1) Transparency consists of 7 indicators, namely Punctual finance, Punctual academic time, External audit of financial statements, External audit of academic reports, Information system accessibility, Authority in decision making, Objectivity of Decision Making; (2) Accountability consists of 11 indicators, namely Clarity of Organizational Structure, Clarity of Mechanism Flow, Financial SOP, Academic SOP, Evaluation of Financial Activities, Evaluation of Academic Activities, Risk Prevention Mechanisms, Academic Socialization Media, Higher Education Accreditation, Evaluate the audit findings, Follow-up on Audit findings; (3) Responsibility consists of 5 indicators, namely Periodic changes to the curriculum, Changes to the curriculum according to the SOP, College Cooperation, Community service, CSR and others, Responsive to rules; (4) Independence consists of 3 indicators, namely Dependence on the owner, Owner intervention, Freedom in determining the academic structure; (5) Fairness consists of 9 indicators, namely Key Indicators of Performance Appraisal, Key academic and financial indicators, Ownership of the budget, Scholarship Allocation Scheme, SOP further study, Opportunities for further study, Implementation of Punish and Reward, Representation in the college senate, The effectiveness of representatives in the senate.

IV. RESULTS AND DISCUSSION

A. Validity and Reliability Test Results

Table 2.
Calculation results of validity and reliability tests

Dimensions	Question number	Correlation		Conclusion	Reliability coefficient
		r - count	r-table		
Transparency	1	0,501	0,361	Valid	0,825
	2	0,783			
	3	0,674			
	4	0,688			
	5	0,692			
	6	0,546			
	7	0,364			
Accountability	8	0,604	0,361	Valid	0,871
	9	0,469			
	10	0,716			

	11	0,781			
	12	0,778			
	13	0,748			
	14	0,459			
	15	0,388			
	16	0,790			
	17	0,532			
	18	0,575			
	19	0,760			
Responsibility	20	0,837	0,361	Valid	0,844
	21	0,731			
	22	0,428			
	23	0,609			
Independence	24	0,652	0,361	Valid	0,845
	25	0,683			
	26	0,833			
	27	0,690			
	28	0,849			
	29	0,737			
Fairness	30	0,926	0,361	Valid	0,935
	31	0,807			
	32	0,833			
	33	0,714			
	34	0,698			
	35	0,610			

B. Data Normality Test Results

Table 3.
Data normality test results

Variable	Skewness		Kurtosis		Skewness and Kurtosis	
	Z-Score	P-Value	Z-Score	P-Value	Chi-Square	P-Value
Transparency	-0.449	0.653	-0.298	0.766	0.290	0.865
Accountability	-0.115	0.908	-1.178	0.239	1.400	0.497
Responsibility	-0.134	0.894	-1.237	0.216	1.548	0.461
Independence	-0.184	0.854	-1.659	0.097	2.785	0.248
Fairness	-0.273	0.785	-0.293	0.770	0.160	0.923

C. Descriptive Statistics Test Results

Table 4.
Descriptive statistics test results

		48 N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean			
						Lower Bound	Upper Bound	Minimum Maximum	
Transparency	University	162	4,0503	,54960	,04318	3,9650	4,1355	3,29	5,00
	College	126	4,0567	,40971	,03650	3,9845	4,1289	3,14	5,00
	Academy	208	3,9533	,45672	,03167	3,8909	4,0157	3,29	5,00
	Total	496	4,0112	,47990	,02155	3,9689	4,0536	3,14	5,00
Accountability	University	162	4,4259	,45216	,03553	4,3558	4,4961	3,91	4,83
	College	126	4,3391	,46218	,04117	4,2576	4,4206	3,64	4,22
	Academy	208	4,3003	,13462	,00933	4,2819	4,3187	3,91	4,73
	Total	496	4,3512	,36190	,01625	4,3192	4,3831	3,64	4,19
Responsibility	University	162	4,5790	,41500	,03261	4,5146	4,6434	3,60	5,00
	College	126	4,4556	,41541	,03701	4,3823	4,5288	3,40	5,00
	Academy	208	4,4250	,20180	,01399	4,3974	4,4526	3,40	4,80
	Total	496	4,4831	,34821	,01563	4,4523	4,5138	3,40	5,00
Independence	University	162	4,5700	,40303	,03166	4,5074	4,6325	4,00	5,00
	College	126	4,4630	,36992	,03295	4,3977	4,5282	4,00	5,00
	Academy	208	3,7788	,26052	,01806	3,7432	3,8145	3,33	4,67
	Total	496	4,2110	,50257	,02257	4,1667	4,2554	3,33	5,00
Fairness	University	162	3,7586	,63129	,04960	3,6606	3,8565	2,33	4,22
	College	126	3,8025	,44219	,03939	3,7245	3,8804	2,33	4,22
	Academy	208	3,7228	,39845	,02763	3,6683	3,7772	3,56	4,56

Total	496	3,7547	,49639	,02229	3,7109	3,7985	2,33	3,67
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D. ANOVA Test Results

Table 5.
ANOVA test results on the dimensions of Good University Governance

		Sum of Squares	Df	Mean Square	F	Sig.
Transparency	Between Groups	1,205	2	,603	2,634	,073
	Within Groups	112,793	493	,229		
	Total	113,999	495			
Accountability	Between Groups	1,463	2	,731	5,690	,004
	Within Groups	63,369	493	,129		
	Total	64,832	495			
Responsibility	Between Groups	2,288	2	1,144	9,769	,000
	Within Groups	57,730	493	,117		
	Total	60,018	495			
Independence	Between Groups	67,719	2	33,859	291,291	,000
	Within Groups	57,306	493	,116		
	Total	125,024	495			
Fairness	Between Groups	,502	2	,251	1,019	,362
	Within Groups	121,468	493	,246		
	Total	121,971	495			

E. Post Hoc Test Results

Table 6.
Results of the post hoc test of the dimensions of Good University Governance

Dependent Variable	(I) Institution	(J) Institution	Mean Difference			95% Confidence Interval	
			(I-J)	Std. Error	Sig.	Lower Bound	Upper Bound
Transparency	University	College	-,00642	,05682	,910	-,1181	,1052
		Academy	,09697	,05012	,054	-,0015	,1954
	College	University	,00642	,05682	,910	-,1052	,1181
		Academy	,10339	,05400	,056	-,0027	,2095
	Academy	University	-,09697	,05012	,054	-,1954	,0015
		College	-,10339	,05400	,056	-,2095	,0027
Accountability	University	College	,08682*	,04259	,042	,0031	,1705
		Academy	,12566*	,03757	,001	,0518	,1995
	College	University	-,08682*	,04259	,042	-,1705	-,0031
		Academy	,03884	,04047	,338	-,0407	,1184
	Academy	University	-,12566*	,03757	,001	-,1995	-,0518
		College	-,03884	,04047	,338	-,1184	,0407
Responsibility	University	College	,12346*	,04065	,003	,0436	,2033
		Academy	,15401*	,03586	,000	,0836	,2245
	College	University	-,12346*	,04065	,003	-,2033	-,0436
		Academy	,03056	,03863	,429	-,0453	,1065
	Academy	University	-,15401*	,03586	,000	-,2245	-,0836
		College	-,03056	,03863	,429	-,1065	,0453
Independence	University	College	,10700*	,04050	,009	,0274	,1866
		Academy	,79111*	,03573	,000	,7209	,8613
	College	University	-,10700*	,04050	,009	-,1866	-,0274
		Academy	,68412*	,03849	,000	,6085	,7597
	Academy	University	-,79111*	,03573	,000	-,8613	-,7209
		College	-,68412*	,03849	,000	-,7597	-,6085
Fairness	University	College	-,04390	,05896	,457	-,1597	,0719
		Academy	,03582	,05201	,491	-,0664	,1380
	College	University	,04390	,05896	,457	-,0719	,1597
		Academy	,07971	,05604	,156	-,0304	,1898
	Academy	University	-,03582	,05201	,491	-,1380	,0664
		College	-,07971	,05604	,156	-,1898	,0304

* The mean difference is significant at the 0.05 level

Table 2 shows that a data Skewness and Kurtosis have a value of | Z-score | < 1.96 and p-

value > 0.05, then all variable data have been normally distributed. The calculation results

listed in table 2 above demonstrate the value of the reliability coefficient: $\alpha_i > 0.60$; This means that the questions used in measuring the variables of Good University Governance are reliable.

Table 3 shows that the transparency dimension has a mean value of 4.0112 which means good. For this dimension, the highest application is in college. The accountability dimension has a mean value of 4.3512 which means good, with the highest number at the University. The Responsibility dimension has a mean number of 4.4831 which means good, with the highest number at the University.

The Independence dimension has a mean number of 4.2110 which means good, with the highest number at the University. The Fairness dimension has a mean number of 3.7547 which means sufficient, with the highest number at the University.

From the result above can be stated that hypothesis 1 is not rejected. In other words, Good University Governance had been implemented in all types of higher institutions in Jakarta, Indonesia. This research refers to [2]-[5].

From table 4, it can be seen that there are differences in the implementation of GUG in the dimensions of accountability, responsibility, and independence. These results are confirmed by the significance value of the three dimensions, which is less than 0.05. The dimensions of Transparency and Fairness show no difference.

The difference between the groups can be seen from the significance value that is less than 0.05.

Based on table 5, for the accountability dimension, the difference is between universities and colleges and between universities and academies, while colleges and academies are not different. The responsibility dimension is the same as the accountability dimension; the difference is between universities and colleges and between universities and academies, while colleges and academies are not different. The difference in the independence dimension lies between colleges, namely universities with colleges, universities and colleges and colleges and universities.

The results make it possible to state that hypothesis 2 is not rejected. In other words, universities showed a different implementation of Good University Governance than colleges and academies. It is, therefore, necessary for policymakers to set different rules for universities, colleges and academies. The current implementation of GUG becomes more precise. The current implementation is more appropriate for universities than for colleges and academies.

V. CONCLUSION

Good University Governance as a good corporate governance model, especially in Universities, Colleges and Academies, has been well implemented. Of the three forms of higher education, University occupies the highest place in the dimensions of Accountability, Responsibility, and Independence. College ranks highest on the dimensions of Transparency and Fairness. There are no differences in the dimensions of transparency and fairness.

As a new result of this research, the current implementation of Good University Governance in Accountability, Responsibility, and Independence is more appropriate for universities due to its wide management range. Meanwhile, for colleges and academics, it is necessary to make simpler rules, considering that the management span is not as complex as a university. For the dimensions of Transparency and Fairness, it can still be applied to all types of institutions.

Suppose there is no difference in dimensions between universities, colleges, and academies. In that case, due to regulations from stakeholders such as the Ministry of Education and Culture, Accreditation Guidelines from the National Indonesia Accreditation Agency for Higher Education apply equally to the three institutions.

The differences exist among universities because the Foundations own PTS, so the implementation is adjusted to the interests of the owners of each PTS. Colleges and academies do not differ because colleges and academies have almost the same organizational structure and are simpler than universities. The only difference between universities and colleges is in almost the same regulations because the level of education is almost the same, namely undergraduate. Therefore, the needs of lecturers, students, and college management are relatively similar.

This research implies that Good University Governance should be applied to Universities, Colleges, and Academies with complete support from the organs that must be owned by each institution, starting from the smallest work units based on their own characteristics.

Educational institutions should adhere to the principles of GUG apart from the five principles used in this study. The implementation of GUG should be complemented by quality assurance, effectiveness, efficiency, and not profit-oriented, even though they are implied in the five principles.

It is suggested to conduct further research based on the difference in dimensions and the differences in indicators.

Further research has been suggested for perceiving the difference between PTN and PTS to complete the regulation made by the stakeholders (eq: the ministry of education and culture).

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