ANALYSIS OF IMPROVING GOOD UNIVERSITY GOVERNANCE: A CASE STUDY OF THE IMPLEMENTATION OF INDEPENDENT LEARNING ON AN INDEPENDENT CAMPUS (MBKM)

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Abstract

According to the Organization for Economic Co-operation and Development stated the challenges facing universities today were the creation of knowledge through research, transfer of knowledge through education, development of human resources and development of culture and society, including creating innovations according to developing conditions. As a country that has a low percentage of the population attending school at the higher education level, Indonesia was at the level of 31.5%, the remaining 68.5% of Indonesian children aged 19-23 years have not yet had the chance to go to college. The challenges faced by Indonesia was developing a 4.0 curriculum known as Merdeka belajar campus merdeka (Independent Learning Independent Campus (MBKM). This study used a quantitative type with a simple random sampling technique and then distributed questionnaires to respondents from the MBKM observation unit in all state campuses in Aceh. The results showed that the variables of leadership style and intellectual capital had a positive effect on good university governance, meaning that the more transformative a person's leadership style and the higher the quality of organizational resources at the university can improve good governance university. The purpose of this research was to make state universities more aware in improving good governance university.

Keywords: ***Higher Education, MBKM, Good University Governance, Intellectual Capital***

Introduction

Globalisation in the field of higher education is getting sharper, the competition faced is not only from universities in the country but also with universities in foreign countries. Meanwhile, the Organisation for Economic Co-operation and Development states that the challenges faced by higher education institutions today are the creation of knowledge through research and knowledge transfer through education and human resource development, and the development of culture and society, including creating innovations according to the development of conditions (OECD, 2007). Building a competitive advantage must be carried out by higher education institutions appropriately and sustainably, by developing strategies and at the same time implementing them (Widodo, 2023). Strategy implementation can be done through a tool, namely the management control system (Adi, 2023). The management control system itself includes a combination of control mechanisms designed and implemented by managers to increase the likelihood that organisational actors will behave in a manner consistent with organisational objectives (Sagara, 2021).

Meanwhile, Indonesia's Gross Enrolment Rate in Higher Education has the lowest score of 61 out of 75 countries in the world. As we know, the Gross Enrolment Rate (APK) of higher education is the ratio of the number of students, of varying ages, who are studying at a particular level to the age-appropriate population associated with that particular education. In this case, the Gross Enrolment Rate (APK) is more instrumental in determining how much participation the community has in the level of education in Indonesia. In 2012, the APK of tertiary institutions was still at 31.5 per cent, meaning that there were still 68.5 per cent of Indonesian children aged 19-23 who had not yet attended university. This data shows that there is still a gap in continuing higher education in Indonesia (Bappenas, 2013).

One of the steps that educational institutions must take in supporting the acceleration and expansion of Indonesia's economic development is together with the business world, education, especially universities and the government to implement a strategic alliance approach to develop a joint program plan in responding to the need for truly competent leaders, managers and professionals (Kemenperin, 2013). In reality, higher education graduates often lack the skills required by the labour market, and universities and other institutions often do not provide research to support technology development in companies. By not satisfying the needs of end users, higher education is not fulfilling its role. The main reason for this failure is that higher education in low- and middle-income East Asian countries is managed not as a "system" but as separate disconnected institutions (World Bank, 2011).

The higher education process aims to provide good opportunities for students to develop and realise their skills. However, one challenge faced by universities in the education process is curriculum development in the Industry 4.0 era, which demands equipping graduates with new skills, namely data literacy, technology literacy and human literacy, which translates into noble morals. The curriculum is very strategic and crucial for the implementation and success of training. The purpose of this policy, known as Merdeka Belajar Kampus Merdeka, is to create an independent and flexible learning process in higher education that creates an innovative and non-restrictive learning culture according to student needs. Encourage students to acquire various skills that are useful for entering the world of work and provide opportunities for students to complete the courses they take. This confirms that curriculum changes in higher education demand acceleration, not merely speed (Kemendikbud, 2021).

A number of universities are competing to respond to this programme enthusiastically. The enthusiasm for this programme is understandable because there is a correlation between Merdeka Belajar Kampus Merdeka (MBKM) and the main performance indicators (KPI) of a university when applying for institutional accreditation. Meanwhile, for students, the attraction to this programme is at least two factors. First, those who participate in MBKM are likely to receive incentives from the Ministry of Education and Culture or from universities. Incentives The incentive may be in the form of cash or waiver of tuition fees, but many students are constrained by the absence of payment of MBKM funds. Secondly, this programme opens up opportunities for students to accelerate their study time. A number of courses (MK) in the study programme curriculum can be converted into MBKM activities, especially those related to recognition. This means that the MBKM programme is not maximally implemented and the management control system is still low and there is no transparency (Serambi News, 2022).

Based on these problems, which are still limited research in the field of management accounting in the public sector, especially universities, especially related to the implementation of the management control system in building good university governance with its influencing factors, previous studies were only limited to the scope of universities or government in measuring good governance, while in this study all the variables used concern the implementation of the Merdeka Learning Campus Merdeka (MBKM) programme. The results of this study are expected to provide benefits for universities in Aceh. For university managers, the results of this study can be taken into consideration in examining the factors that influence the management control system and good university governance. The findings are also a reference material for the government, especially the Ministry of Education, Culture, Research and Technology to design an organised and accountable independent learning and independent campus program.

Literature Review/Analytical Framework
Leadership Style on Good University Governance
The successful implementation of good governance cannot be achieved without the support of a clear leadership style in the organisation. In research (Erliyanti et al., 2022), revealed that leadership style has a positive effect on the implementation of good governance, the success of good governance lies in strong, tough leadership and has the endurance to work in corporate organisations. Leadership style refers to the idealism of a person in driving the organisation and members under him so as to encourage the increase in good government (Chamidah, 2021). A person's leadership style is reflected in a high professional attitude, providing freedom of opinion and working without pressure, good decision making and transparency has a positive impact on good corporate government (GCG) (Marsela, 2023). The leader as a bridge that connects shareholders and stakeholders is closely related to his role as a leader in carrying out the principles of GCG in the organisation (Prena et al., 2022).
H1: Leadership Style has an effect on Good University Governance

Intellectual Capital on Good University Governance
The presentation of information about intellectual capital has now become important in higher education institutions, especially since knowledge is the main output and input of these institutions. Higher education produces knowledge, either through technical and scientific research or through teaching (Hidayah & Susanto, 2020). Innovation relies heavily on knowledge. Intellectual capital is an important asset of an organisation in a knowledge-based economy. Intellectual capital describes the ability of motivating innovation to lead to superior performance (Sivalogathasan & Wu, 2013). The determinants of a person's intellectual capital are widely seen in geographical

conditions. At the urban level, it is certain that a person's intellectual capital is better than in rural areas. The better one's intellectual capital, the better the implementation of good corporate government (Ramírez et al., 2022).

H2: Intellectual Capital has an effect on Good University Governance

Research Method

The research object in this study consists of two variables, namely endogenous variables and exogenous variables. Exogenous variables or independent variables independent variables in this study are Leadership Style (LS), and Intellectual Capital (IC). While the Management Control System and Good University Governance (GUG) as endogenous variables or dependent variables. This research uses a descriptive method through an explanatory survey, which explains the causal relationship and correlation between variables through hypothesis testing (Sugiyono, 2016). This research explores all public universities in Aceh to see how well the principles of Good University Governance are implemented. In the first independent variable, namely leadership style, support is carried out with recommendations according to (Luthans et al., 2021), Furthermore, for the second independent variable, namely intellectual capital, support is carried out with recommendations according to (Ramírez et al., 2022). Meanwhile, the dependent variable, namely good university government, is supported by recommendations according to (Kaplan, 2004).

The data analysis method in this study uses multiple linear regression analysis. Multiple linear regression analysis intends to predict how the dependent variable will be, if two or more independent variables as mediator factors are manipulated. So multiple regression analysis will be carried out if the number of independent variables is at least two. The analysis used in this research is multiple linear regression analysis, which is a model used to analyse or measure the strength of the relationship between two or more variables. measure the strength of the relationship between two or more variables, and also show the direction of the relationship between the dependent variable and the independent variable. direction of the relationship between the dependent variable and the independent variable (Sugiyono, 2016).

Analysis

The multiple linear regression analysis method intends to predict how the dependent variable will be, if two or more independent variables as prediator factors are manipulated. This model is used to test whether there is a causal relationship between variables and to examine how much influence there is between the dependent variables, namely Leadership dan Intellectual Capital with the dependent variable Good University Government. Based on the results of multiple linear regression analysis, the following results were found:

Table 1. Results of Multiple Linear Regression Analysis

Diagram	Coefficients	t-Value	Significant	Description
LS→GUG	.090	3,290	.001	H1 Accepted
IC→GUG	.100	2,550	.001	H2 Accepted

In the measurement of multiple linear regression analysis, Leadership Style has a t-value of 3.290 and a significance level of 0.001 on Good University Government. It is concluded that Leadership Style has a positive and significant influence on Good University Government. This means that the higher one's leadership style, the more the implementation of Good University Government will increase. Based on these results, it is found that H1 is accepted.

The results of this study indicate that there is enough empirical evidence to say that the more transformative one's leadership style is, the more it can improve Good University Governance. In other words, it can be interpreted that the more a leader is able to influence and change the behaviour of followers and the organisation to carry out behaviours that contribute to the achievement of organisational goals and provide high performance on the MBKM program, the more it will support structures, relationships, and processes, at various levels of policies in higher education to be developed, implemented and reviewed effectively, honestly, fairly, transparently, and accountably. This is in line with research conducted by (Mano et al., 2014) and (Prena et al., 2022) which states that in transparent and accountable governance, the role of leaders is very important to achieve organisational performance through institutional arrangements. The main objective of regional autonomy and decentralisation is to create good governance, which is characterised by leader performance, transformational leadership style, information technology, organisational culture, and leader innovation. Transformational leadership is a key motivational aspect of all leader traits, which serves its followers as an acceptable management tool that motivates them to change and to achieve the highest performance (Marsela, 2023). In the measurement of multiple linear regression analysis, Intellectual Capital has a t-value of 2.250 and a significance level of 0.001 on Good University Government. It is concluded that Intellectual Capital has a positive and significant influence on Good University Government. This means that the

higher a person's Intellectual Capital, the more the implementation of Good University Government will increase. Based on these results, it is found that H2 is accepted.

The results of this study indicate that there is sufficient evidence empirically that the more intellectual capital owned, the more it can improve Good University Governance. In other words, it can be interpreted that the more all organisational resources increase, which are sourced from capital, employees in the form of knowledge, experience, and thinking power, and sourced from the organisation itself in the form of knowledge, rules, systems, corporate culture, databases, or other forms of intellectual property such as brands, patents, etc., the more it can support the structure of the MBKM program by looking at relationships, and processes, at various levels of policy in higher education to be developed, implemented and reviewed effectively, honestly, fairly, transparently, and accountably. This is in line with research conducted by (Ramírez et al., 2022) an adequate Intellectual Capital framework helps universities to manage and disseminate the knowledge creation they process to stakeholders and society at large. The university environment must be raised to realise that the demand for the implementation of good university governance is not only an obligation but rather a necessity. Along with the increasingly fierce competitive situation, universities must continue to strive to realise good university governance as a system that is inherent in the dynamics of higher education. The application of good university governance values can be internalised into the culture of higher education, so that it becomes a system that strengthens competitive advantage (Hidayah & Susanto, 2020).

Conclusions

Leadership style has a positive effect on good university governance. This provides empirical evidence that the more transformative one's leadership style is, the more it can improve Good University Governance for Universities in Aceh in implementing the MBKM programme. While Intellectual capital has a positive effect on good university governance. This provides empirical evidence that the more intellectual capital is owned, the more it can improve Good University Governance. There is harmony between the formulation of strategies for intellectual capital built by universities and the evaluation of strategies reflected through higher education goals so that the MBKM programme can be achieved properly.

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