

Review

Factors that Influence the Organizational Performance in Private Universities: A Review of Literature

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Abstract: This paper presents a review literature of the factors that influence organisational performance in organisations in private universities. This study focuses on internal control variables, budgeting processes and organisational characteristics as moderating variables. Many private universities in Indonesia are closed or no longer operating due to a lack of internal control in managing universities and inadequate budgeting processes. So, the universities lack funds to carry out their operational activities. The characteristics of higher education leaders are less professional in managing higher education institutions. He/she carried out his leadership so that many universities went bankrupt. Finally, these universities had to be closed due to a shortage of students as the main source of higher education funding. From previous research, many researchers are still researching profit organisations, which is rarely done for non-profit organisations. Besides that, the previous research on organisational performance was measured only from the financial part, while for finance, it was still rare to investigate as a benchmark for organisational performance.

Keywords: organisation characteristics; internal control; budgeting process; organisational performance.



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1. Introduction

Organisational performance at private universities in North Sumatra has experienced a decline. In 2019, LLDikti reported that 35 (thirty-five) universities were closed in Region 1 of North Sumatra, one of the reasons being the absence of students and the latest news from the Ministry of Education, and Culture (Kemendikbud) closed 4 (four) more private universities (PTS) in North Sumatra due to not following government regulations, one of which was the lack of student numbers (<https://globalmedan.com>). According to the head of Region 1 North Sumatra cooperatives, there are 16 (sixteen) private universities (PTS) and 2 (two) study programs are recommended to be closed due to various problems, namely do not have land, lecturers and students. The conflict between the foundation and the building is only for rent (<https://sumut24.com>).

The Ministry of Research, Technology and Higher Education (Kemenristekdikti), through the Higher Education service agency, closed the operations of 7 (seven) private universities (PTS) in North Sumatra. The closure was carried out because there were no efforts by the seven PTS to improve themselves from the viewpoint of the tridharma process. Tertiary institutions have no students/lecturers and do not own buildings or land as well as conflicts/disputes between the foundation management or PTS internal stakeholders so that the implementation of the Tridharma of higher education is disrupted (<https://www.satuhatisumut.com>). Higher education service institutions 1 North Sumatra will forcibly close 47 (four seven) campuses if they are reluctant to merge. It is because many campuses do not have land, campuses do not have permanent lecturers, campuses do not have complete facilities and infrastructure, and campuses do not have students. (<https://www.medan.tribusnews.com>)

According to the Minister of Research, Technology and Higher Education, the government has closed 234 private universities (PTS) in the country. The closure of the PTS was because it was considered problematic and did not meet the regulations (<https://merdeka.com>). Of the 234 universities, 103 of them were closed due to the absence of students actively studying at the campus in the last two to three years (<https://nasional.republika.co.id>). According to the general chairman of the Association of Indonesian Private Higher Education Organizing Bodies, there are three causes of problematic private campuses. First, there are conflicts between foundation supervisors and foundation supervisors and foundation administrators, and thirdly, between foundation administrators and the chancellor ([https:// Suarapalapa.com](https://Suarapalapa.com)). Based on data from the Association of Indonesian Private Higher Education Organizing Body (ABP PTSI), in the coordination of private universities (Kopertis), many PTS are not healthy in higher education foundations in Indonesia and then 2.38% healthy, and 4.17% almost healthy, and 64.88% not healthy or sick (<https://mediaindonesia.com>).

According to the head of LLDikti Region IX Sulawesi, many conflicts with private universities were caused because the foundation had problems (<https://unsamakarsar.ac.id>). The existence of a government policy to maintain the existence of the organisation in providing education, apart from the condition of education that has not met the needs of the community in managing education. The activities of the foundation are also considered to be able to contribute to the community. At that time, the foundation was believed to be able to help the community. It was a hereditary habit that the foundation was not aimed at making a profit but existed because it was based on the initiative and concern of the founders and administrators to meet social needs. In addition, foundations are considered closer to the community, and their activities are to help the community. As for the factors that affect the organisational performance of private universities, the researchers only focused on five variables, namely: internal control, budgeting processes, transparency, organisational characteristics and organisational performance.

2. Literature Review

Performance is the result achieved from the behaviour of organisational members (Gibson et al. 2013). The desired outcome of the organisation from the behaviour of the people in it is called organisational performance. Organisational performance as a concept has undergone various developments in measurement and definition. The understanding and definition of organisational performance in the academic literature and some management research is very diverse, so it remains an issue and continues to develop (Barney 2001). Developments related to concepts include effectiveness, efficiency, economy, quality, behavioural consistency, and normative action (Ricardo & Wade 2001).

According to Gavrea et al. (2011), there is no universally accepted definition of organisational performance. Several thoughts describe organisational performance: 1) Performance is a financial and non-financial tool that provides information on achieving goals and results. 2) Performance is dynamic and requires consideration and interpretation 3) Performance is illustrated using a quality model that explains how actions can affect future outcomes. 4) Performance is understood differently depending on the people involved in evaluating organisational performance 5) The concept of work requires knowledge of the characteristics of the elements for each area of responsibility 6) For reporting the level of organisational performance requires the ability to quantify the results. According to Chien (2004), five main factors determine the achievement of organisational performance, namely: 1) leadership style and organisational environment, 2) organisational culture, 3) job design, 4) motivational model, and 5) human resource policy. According to Boyatzis (2008), famous for the Theory of Action and Job Performance, that performance in an organisation is influenced by three main groups, as shown in Figure. 1

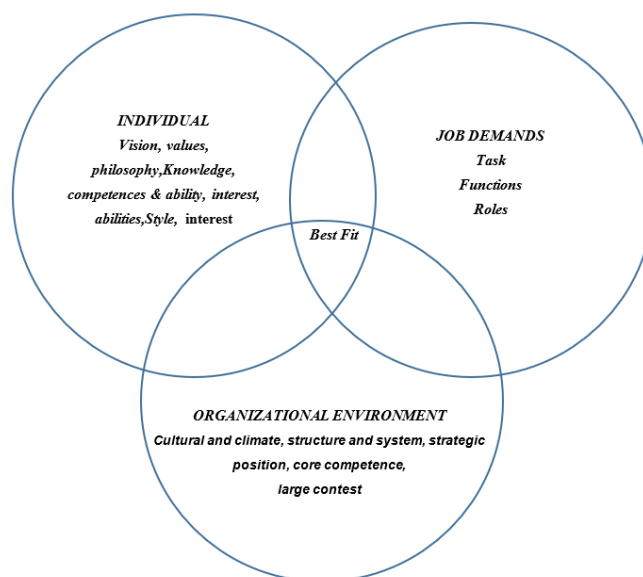


Figure 1. Theory of Action and Job Performance: Best Fit.

Source: Boyatzis (2008)

Figure 1 shows three main groups that affect performance based on the Theory of action and job performance (Boyatzis 2008), namely: 1) The first factor is the individual consisting of vision, values, philosophy of knowledge, nature, competence, career path, style and interests 2) The second factor is the organisational environment consisting of culture and climate, structure and system, industry maturity, the strategic position of the organisation, core competencies, and a larger context. 3) The third factor is the demand for work consisting of the duties, functions and roles of each member of the organisation.

2.1. Internal Control

Internal control is an organisational management process used to ensure that the objectives of operational effectiveness and efficiency, reliability of financial reporting and compliance with policies, regulations, and laws are strictly complied with (Committee of Sponsoring Organisations of the Treadway Commission, 2013). According to the sponsoring organisation committee (COSO), internal control helps the organisation achieve its goals and maintain and improve performance. An effective system of internal control requires the use of judgment to determine how much control is needed.

Internal Control Component by Committee of Sponsoring of Organization of the Treadway Commission (COSO) are 1) Control Environment; the control environment consists of the following factors: a) Commitment to integrity and ethical values; b) Management philosophy and operating style; c) Commitment to competence d) Board of commissioners and audit committee e) Organisational structure. f) Division of authority and assignment of responsibilities 2) Control Activities. According to Nuryanti (2012), Control activities are policies and procedures that are made to provide confidence that the instructions made by management are implemented. These policies and procedures ensure that the necessary actions have been taken to reduce risks in achieving the entity's objectives. 3) Risk Assessment According to (Mulyadi 2002), risk assessment for financial reporting purposes is the identification, analysis, and management of entity risks related to preparing financial statements generally accepted accounting principles in Indonesia.

Meanwhile, the impact of strategic and operational planning and finance and information will cause business risks. Some policies can have a greater impact and are more likely to emerge. Therefore, everything related to the costs and benefits of control must be carefully planned and calculated so that failures and risks can be minimised. 4) Information and Communication The accounting system was created to identify, assemble, classify, analyse, record, and report transactions of an entity, as well as hold accountability for the assets and debts of the entity. The primary focus of control policies and procedures relating to the accounting system is that transactions are carried out in a manner that prevents misstatements in management's assertions in the financial statements. Therefore, an effective accounting system can provide reasonable assurance that the transactions recorded or occurred are a) Legitimate, b) has been authorised c) has been noted, d) Has been fairly assessed. e) Fairly classified f) It has been recorded in the proper period

g) It has been included in the subsidiary books and has been properly summarised. 5. Monitoring According to Mulyadi (2002), monitoring is assessing the quality of internal control performance over time. Monitoring is carried out by personnel who are supposed to carry out the work, both at the design and operating stages of controls, at an appropriate time to determine whether internal control is operating as expected and to determine whether the internal control has required changes due to changes in circumstances.

2.2. Budgeting Process

The budgeting process is how organisations build budgets through the involvement of those responsible for managing them with the overall goal of achieving company goals (Hamilton & Keim 2009). According to (Hamilton & Keim 2009), the budgeting process must be documented, with roles and responsibilities clarified and stated with deadlines. Halminton further argues that the budgeting process incorporates strategic planning initiatives. The budget process is a system of rules that regulates decision-making that leads to the budget, its formulation, approval, and implementation (Ehrhart et al. 2007). In the process of preparing the budget, things need to be considered so that the prepared budget can be implemented effectively and efficiently to achieve company goals. Things that need to be considered in preparing the budget include 1) Level of Participation in the Budgeting Process, 2) Degree of budget target difficulty, 3) Senior management involvement, and 4) Existence of the Budget Department.

2.3. Organisational Characteristics

According to Ar (2014), an organisation is many people who rationally perform certain tasks and jobs for each person or group to achieve certain goals. Gitosudarmo in Suswati (2012) explained that the organisation's characteristics are the relationships between superiors and subordinates and co-workers and how the payroll system and habits exist within the organisation. According to Pando (Ar 2014), there are four main characteristics of an organisation: goals, collection of people, structure and procedures. Researchers describe these factors as follows: 1) Purpose, 2) Group of people, 3) Structure, and 4) Systems and procedures.

2.4. Organisational Performance

For this study, organisational performance will focus on non-financial growth in private higher education organisations. Organisational performance is an organisation's actual output or result that is measured against the intended output. It involves setting goals, monitoring their progress and making the necessary adjustments to stay focused and efficiently achieve the goals set. Organisational performance is often identified with effectiveness and efficiency (Lusthaus 2002), expressed as a set of parameters that describe the process through which various types of results and achievements are made (Kaplan et al. 2001). Previous research has shown that organisational performance has many meanings and is defined in different contexts.

Four measurements are used to measure organisational performance, among others: human resource results, organisational results, financial accounting results, and capital market results (Dyer & Reeves 1995). Human resource outcomes are related to changes in employee behaviour, which include employee satisfaction, turnover, and absenteeism. Organisational results contain labour productivity, customer satisfaction, and product service quality. Financial accounting results include measures such as return on assets, liquidity, return on equity, revenue growth, and profitability. Capital market results reflect how the market evaluates an organisation and consist of three indicators: stock prices, share price growth rates and market returns. This study focuses on organisational outcomes because of their relevance to private higher education organisations in North Sumatra.

Higher education organisations have used student numbers to indicate growth and leadership effectiveness (Carter & Usry, 2005). Unlike other organisations, the foundation's goals are social, humanitarian, religious, educational, and other. Further studies have suggested that various perspectives determine performance, including membership growth, revenue growth, liquidity ratios and operational sustainability (Epstein et al., 2015). Membership growth shows the performance of the organisation from the point of view of members and society. Revenue growth describes how the services offered are translated into financial terms. The liquidity ratio shows the organisation's ability to pay off its short-term debt obligations, while operational sustainability shows the performance of operating income as a percentage of costs.

3. Results and Discussion

The study result indicates that internal control positively and significantly affects organisational performance in profit and non-profit companies in various countries. Overall internal control has a positive and significant effect on company performance. Construction in Vietnam, but the problem is that many studies only examine some of these internal controls in measuring organisational performance by COSO recommendations. Some internal controls do not affect organisational performance. Similar findings by Umar & Dikko (2018) stated that only 4 components (control environment, control activities, monitoring and risk assessment) affect bank performance, while information and communication do not affect bank performance. Oppong et al. (2016) stated that internal control (control environment, control activities, monitoring and assessment, as well as information and communication) had a strong significant effect on improving performance. Still, risk assessment had a weak effect on performance in religion-based NGOs.

Tanui et al. (2016) found a positive relationship between internal control and financial management but the relationship was weak and this study did not consider performance as a measure of the impact made by internal control. Magu & Kibati (2016) examined internal control only the control environment and activities control that has a significant effect, while other internal control variables were not studied. Ojua (2016) stated there is a weak correlation between the internal control system, and Kinyua et al. (2015) showed a significant relationship between internal control and performance. Still, researchers do not include other components such as control activities, monitoring and assessment, information, communication, and supervision. Abdulkadir (2014) conducted research on religious organisations, concluding that there were positive changes in organisational performance by using appropriate internal control. Still, factual data do not support the results of this study because they rely on other studies.

Budgeting process on organisational performance in general, research states that the budgeting process has a positive effect on organisational performance. Still, the problem is that only part of the budgeting process is included in measuring organisational performance, and organisational performance is only measured in terms of finances. Okotchi et al. (2020) studied local government with research results stating that budget participation does not affect the performance of the Tanzania local government, and researchers failed to include budget planning, budget communication and budget evaluation in the variables of the budgeting process. Nair et al. (2020) researched Yemeni SMEs, and they found that only budget planning and budget control had a positive and significant effect on financial performance, while budget participation and budget evaluation did not affect financial performance in Yemeni SMEs and researchers only looked at financial performance without paying attention to non-financial

The research results show that planning, implementation, and monitoring of the budget positively affect the financial performance of the tea factory. The weakness of the researcher is that the researcher only examines the finance section. At the same time, the non-financial was not investigated. Hutama & Yudianto (2019) researched local government, showing that simultaneously or partially budgetary participation and clarity of budget targets have a positive effect on government performance, while the weakness is only seen in finance. Irumba & Alinaitwe (2019) conducted research on savings and loan cooperatives where the results showed that what affected financial performance was the budget process, including budget planning, budget participation and budget control, while the weakness of the researcher did not include budget communication as an indicator of the budget process, and researchers only looked at their financial performance (Kamau et al 2017) conducted research on hospitals with the results of the study showing that there was a significant relationship between the budgeting process and budget performance. This study does not consider organisational characteristics that can affect the budget process. Pimpong & Laryea (2016) researched non-finance.

In contrast, the results of this study showed a significant positive relationship between the budgeting process and performance. Also, this study failed to include budget participation and communication and budget evaluation in the budgeting process. Kimunguyi et al. (2015) conducted research on health sector NGOs, with research results showing that the budgeting process has a significant effect on performance. Still, researchers' failure only identifies the budgeting process in measuring NGO performance, while other variables researchers did not include. Organizational characteristics such as size, age, leadership style, technology and involvement in budgeting moderate the relationship of independent variables to the organizational performance of profit and non-profit companies. An evidenced by the results of research Muathe et al. (2019), which stated that organizational characteristics could moderate the relationship of information technology in public hospitals in Kenya. Still, researchers fail to use internal controls and budgeting processes that organizational characteristics can moderate.

Fahmi & Nasution (2021) conducted a study on the Aceh Province BKKBN, with the results showing that organizational characteristics do not affect organizational performance. Gachoka et al. (2018)

researched the churches in Kenya with research results showing that organizational characteristics can moderate the relationship between budgeting on organizational performance in Kenya. Still, researchers fail to include internal control as affecting organizational performance. Firmansyah et al. (2017) conducted a study on furniture companies in Indonesia with the results of research on organizational characteristics having a positive and significant effect on work performance. Still, researchers only look at work performance without looking at other factors. Oyewobi et al. (2016) studied construction companies in South Africa. They found that leadership style affects the effectiveness of an organization, and researchers also found that organizational characteristics can moderate competitive strategy with organizational performance. The failure of researchers is other factors such as age, size and technology not included in this study.

Kisengo (2014) researched the microfinance sector in Kenya, and the results showed that company characteristics significantly influence an organisation's performance. The failure of this study did not incorporate characteristics such as company size and age, which could result in different findings. Ongore & Kusa (2013) investigated the Commercial Banks in Kenya. They found that bank financial performance can be driven by the board and management decisions referring to the suggestion that organizational characteristics will impact performance. At the same time, the study failed to consider organizational characteristics factors such as technology and company size. Riwo-Abudho et al. (2013) studied Airlines in Kenya and found that organizational characteristics were interrelated with performance. Still, researchers failed to consider the size and age that affect performance.

4. Conclusions

In conclusion, this study indicated that internal control positively affects the performance of profit organisations and non-profit companies. In this case, the researcher concludes that internal control will be able to affect the performance of special organisations of higher education foundations. From the results of previous studies, the majority state that the budgeting process can affect organisational performance, but most researchers do not include all indicators of the budgeting process in measuring organisational performance. The researchers conclude that the budgeting process can affect the organisational performance of the University Foundation. Organisational characteristics from previous studies also affect organisational performance. Still, different sizes of organisational characteristics are made as indicators. In further research, researchers will make complete indicators of organisational characteristics, namely size, age, leadership style, technology and involvement in the budgeting of higher education foundations. Especially for organisational characteristics, researchers make it a moderating variable because previous research rarely uses it as a moderating variable. After all, researchers believe that organisational characteristics can strengthen the relationship between internal control and the budgeting process on the organisational performance of higher education institutions.

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