Powering State Islamic Universities Management with Balanced Scorecard Insight

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Abstract

This study examines the relationship between the implementation of GUG, organizational culture, internal control, and management performance at State Islamic Religious Universities (PTKIN) in North Sumatra, with organizational commitment as a moderating variable. This research is a quantitative associative study conducted in 2023, focusing on PTKIN in North Sumatra Province. The research population consists of all program study leaders at State Islamic Religious Universities in North Sumatra. Data analysis was conducted using PLS SEM with the Smart PLS application. The research results indicate that Good University Governance (GUG) has a significant influence on management performance at PTKIN. Additionally, a strong organizational culture and effective internal control also positively contribute to management performance at PTKIN. Organizational commitment does not significantly affect management performance at PTKIN and does not moderate the influence of factors such as GUG, Organizational Culture, and Internal Control. This suggests that despite implementing GUG, a strong organizational culture, and an internal control system, organizational commitment does not significantly impact the strengthening of PTKIN management performance in North Sumatra. This research also indicates that management performance, measured by the Balanced Scorecard (BSC), is highly correlated with the integration of *tawhid*, such as financial performance being related to ihsan and israf, internal process performance being related to the principles of *itqan* and *amanah*, learning and growth performance being closely related to *Tafaqquh fi 'l-Din and Ilm*, and customer performance being related to *Adl* and *Maslahah*.

Keywords: *Balanced Score Card; Internal Control; Good University Governance; Organizational Culture; Organizational Commitment.*

Abstrak

Penelitian ini mengkaji keterkaitan antara penerapan GUG, budaya organisasi, pengendalian internal, dan kinerja manajemen pada Perguruan Tinggi Agama Islam Negeri (PTKIN) di Sumatera Utara, dengan komitmen organisasi sebagai variabel moderasi. Penelitian ini merupakan penelitian asosiatif kuantitatif yang dilaksanakan pada tahun 2023 dengan fokus pada PTKIN di Provinsi Sumatera Utara. Populasi penelitian ini merupakan seluruh pimpinan program studi pada Perguruan Tinggi Agama Islam Negeri yang da di Sumatera Utara. Analisis data dilakukan dengan menggunakan PLS SEM menggunakan aplikasi Smart PLS. Hasil Penelitian menunjukkan bahwa Good University Governance (GUG) berpengaruh signifikan terhadap kinerja manajemen di PTKIN, Selain itu,

budaya organisasi yang kuat dan pengendalian internal yang efektif juga memberikan kontribusi positif terhadap kinerja manajemen di PTKIN. Komitmen organisasi tidak berpengaruh signifikan terhadap kinerja manajemen di PTKIN dan tidak memoderasi pengaruh faktor-faktor seperti GUG, Budaya Organisasi, dan Pengendalian Internal, hal ini menunjukkan bahwa meskipun telah menerapkan GUG, budaya organisasi yang kuat, dan sistem pengendalian internal, ternyata komitmen organisasi tidak memiliki dampak yang signifikan terhadap penguatan kinerja manajemen PTKIN di Sumatera Utara. Penelitian ini juga mengindikasikan bahwa Kinerja Manajemen yang diukur dengan Balanced Score Card (BSC) sangat berkaitan dengan integrasi tauhid seperti kinerja keuangan berkaitan dengan *ihsan* dan *israf*, kinerja proses internal yang berkaitan prinsip *itqan* dan *Amanah*, kinerja pertumbuhan pembelajaran berkaitan erat dengan *Tafaqquh fi 'l-Din* dan *Ilm* , serta kinerja pelanggan berkaitan dengan *Adl* dan *Maslahah*.

Kata Kunci: *Balanced Score Card; Internal Control; Good University Governance; Organizational Culture; Organizational Commitment*

INTRODUCTION

Islamic Management must be distinctly established as a separate domain of administrative study (*Tadbir*), differentiated from traditional religious fields such as Islamic jurisprudence (*Fiqh*) or theology (*Kalam*) (Maulida & Rusydiana, 2022). Islamic Management is a way of managing organizations that is based on Islamic *Aqidah* (faith) and *Shariah* (Islamic law) (Maulida & Rusydiana, 2022; T. M. M. S. A. Rahman et al., 2024). Its main goal is the overall health and happiness of all people, not just making money (Maulida & Rusydiana, 2022; T. M. M. S. A. Rahman et al., 2024). The distinction is essential: traditional sciences concentrate on legal rulings or theological doctrine (Rowlands, 2017), while Islamic Management emphasizes administrative implementation and managerial conduct (Maulida & Rusydiana, 2022). The notion of ultimate success in Islamic Management is redefined not solely as profits or worldly gains, but as Falah, denoting spiritual and material prosperity, which reflects accountability to Allah (God) in conjunction with organizational leaders (T. M. M. S. A. Rahman et al., 2024;). If the primary aim of Islamic institutions is to attain Falah and universal prosperity, then excellence (Ihsan) and rigorous accountability (*Muhasabah*) in resource management are deemed obligatory Islamic responsibilities (Mogra, 2024; S. S. A. Rahman et al., 2024). The administrative requirement for total efficiency and excellence necessitates the utilization of strong strategic management tools. Using the Balanced Scorecard (BSC), which provides a comprehensive framework that balances financial and non-financial performance (Chalid et al., 2024), is therefore

justified as meeting the religious requirement of Itqan (perfection and precision) in administration (Chalid et al., 2021).This intellectual shift positions the BSC not merely as a performance evaluation instrument, but as a strategic management framework aimed at attaining institutional Ihsan (Chalid et al., 2021).

Universities serve as critical pillars in society's development, disseminating knowledge vitally, fostering innovation, and nurturing future leaders. (Bergan & Damian, 2010; Betz et al., 2023; Education, 2021; Giesenbauer & Müller- Christ, 2020; UNESCO & Agenda, 2022). To achieve this vision, the university must have a mission and goals aligned with these aspirations, and university staff must understand and adopt this vision in their performance. (Atan & Mahmood, 2019; Nilasari et al., 2022; Yudianto et al., 2021). However, challenges such as a lack of research collaboration and low academic qualifications among staff may hinder the achievement of the goals. (Faisal & Martin, 2019; Wahyono, 2022).

Indonesia, especially the State Islamic Religious Universities (PTKIN), plays a crucial role in educating the nation, especially in multicultural contexts such as North Sumatra. PTKIN in North Sumatra, including UIN North Sumatra, UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan, and STAIN Mandailing Natal, operate in a multicultural environment with a Muslim population of 66.43%. UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan stands out with an impact score of 6258, emphasizing its presence and visibility. However, Indonesian universities face human resource challenges, especially the low percentage of lecturers with doctoral qualifications (16.41%), which is much lower compared to countries such as Malaysia (34%) and Japan (100%). To overcome these challenges, implementing Good University Governance (GUG), fostering a strong organizational culture, and establishing adequate internal controls are essential to enhancing PTKIN's management performance. GUG encompasses the principles of good governance, such as transparency, accountability, and stakeholder participation. Internal control serves as an essential mechanism to ensure that university operations and activities are conducted according to plans and applicable regulations, as well as to identify the control environment, assess risks, implement control activities, communicate information, and monitor to achieve an effective organization. Meanwhile, organizational culture includes the values, norms, and behaviors that organizational members adopt. These three factors have the potential to

contribute significantly to the achievement of institutional goals.

Previous research has shown a positive relationship between GUG implementation (Haribowo & Mulyani, 2022; Kawatu et al., 2020; Machmuddah & Suhartono, 2019; Martini et al., 2020; Muktiyanto, 2020; Risanty & Kesuma, 2019; Wardhani et al., 2019; Yudianto et (Haribowo & Mulyani, 2022; Kawatu et al., 2020; Machmuddah & Suhartono, 2019; Martini et al., 2020; Muktiyanto, 2020; Risanty & Kesuma, 2019; Wardhani et al., 2019; Yudianto et al., 2021), budaya organisasi (Aboramadan et al., 2020a, 2020b; Fitriyana et al., 2023; Helu et al., 2023; Ifada et al., 2019; Iskamto, 2023; Joseph & Kibera, 2019; Marampa et al., 2021; Naveed et al., 2022; Ndege et al., 2022; Paais & Pattiruhu, 2020; Rohman et al., 2021; Wendry et al., 2023; Wua et al., 2022; Yama, 2019), Internal Control (Islamiyah et al., 2020; Yusni, 2022), And management performance in the university context. However, previous research has yet to fully explore the specific context of PTKIN, particularly in relation to Islamic values and culture. Organizational commitment is also an important variable that can moderate the relationship between these factors and management performance. The level of practical, continuous, and normative commitment of organizational members to the university's vision and mission can strengthen the influence of GUG, organizational culture, and internal control on management performance. Several studies have also shown that organizational commitment moderates the relationship between GUGs, organizational culture, and internal control. (Cantika et al., 2021; Safiera et al., 2023; Saraswati & Suhartini, 2022; Yusni, 2022; Zulfikar & Ruhiat, 2019). This study aims to fill the knowledge gap by examining the relationship between GUG implementation, organizational culture, internal control, and management performance at PTKIN in North Sumatra, with organizational commitment as a moderating variable. Using the Balanced Scorecard (BSC) approach, this study will provide a comprehensive picture of PTKIN management performance from various aspects, including academic, financial, human resources, and community services. Through this research, a better understanding of how the implementation of GUG, organizational culture, and internal controls related to Islamic values affect management performance at PTKIN can be gained. The findings from this study can provide valuable insights for developing effective and sustainable management strategies, thereby enriching the understanding of the dynamics of higher education in Indonesia, particularly in a multicultural context such as North Sumatra.

RESEARCH METHOD

This study employed a quantitative associative approach to explore the relationships between Good University Governance (GUG), organizational culture, internal control, and management performance at State Islamic Higher Education Institutions (PTKIN) in North Sumatra Province. The sample was selected using purposive sampling, focusing on institutions with active accreditation from 2021 to 2027. The study involved three institutions: UIN Sumatera Utara, UIN Syekh Ali Hasan Ahmad Addary, and STAIN Madina. These institutions were chosen to represent the diverse challenges PTKIN face in achieving World Class University (WCU) status. A total of 206 respondents, including heads and secretaries of academic programs and heads and secretaries of Quality Assurance Agencies (LPM), participated in the study. Data were collected through the distribution of structured questionnaires to respondents at the selected PTKIN institutions. The questionnaires were designed to measure key variables, such as transparency, accountability, organizational culture, and internal control. The distribution process was conducted both in-person and online to ensure the highest response rates. Data collection was conducted over a six-month period, allowing sufficient time to gather comprehensive and accurate responses. In this study, 5% significance level was used.

Instrument validation involved assessing convergent validity, discriminant validity, and reliability through an evaluation of the measurement model (outer model). Convergent validity was confirmed by ensuring that the loading factor values for each indicator of the latent variables exceeded 0.7, with values between 0.5 and 0.6 deemed acceptable during scale development, and the Average Variance Extracted (AVE) values surpassed the 0.5 threshold. Discriminant validity was verified by comparing the cross-loading values of indicators, ensuring that each indicator's loading on its respective latent construct was higher than its loading on other constructs. Reliability testing was conducted using Cronbach's Alpha and Composite Reliability, with values greater than 0.7 indicating high reliability; however, scores above 0.6 were considered acceptable for exploratory research. The data were analyzed using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach, utilizing SmartPLS 4.0 software. Statistical tests included evaluations of the measurement model (outer model) to determine the relationships between indicators and latent

variables, as well as the structural model (inner model) to assess relationships between latent variables *(Hair et al., 2022)*. Hypotheses were tested using the bootstrapping method. This methodological approach provided a robust framework for identifying critical factors influencing management performance at PTKIN institutions. The findings provide actionable insights to address governance, organizational culture, and internal control challenges, thereby improving overall institutional performance and alignment with WCU objectives. The research gathered data from PTKIN institutions in North Sumatra Province, including UIN Sumatera Utara, UIN Syekh Ali Hasan Ahmad Addary, and STAIN Madina, using questionnaires. Analysis was done using Structural Equation Modeling (SEM), particularly Partial Least Squares (PLS), with evaluation in two phases: Outer Model and Inner Model *(Hair et al., 2022)*.

The following is the model for this study: $nBSC = b_1\ GUG + b_2\ OC + b_3\ IC + b_4\ OCM + b_5\ OCM{*}GUG + b_6\ OCM{*}OC + b_7 OCM{*}IC + e$

The Model Development also includes the construction of a conceptual framework that explains the relationships and mechanisms between the variables present in the research. This conceptual framework will aid in identifying the causal pathways and relationships between good university governance, Organizational Culture, internal control, and Management Performance in PTKIN, with Organizational Commitment as a moderator. Hypotheses of this research are: Hypothesis 1: Good University Governance has a significant positive influence On the Management Performance of PTKIN in North Sumatra; Hypothesis 2: Organizational Culture has a significant positive influence on the Management Performance of PTKIN in North Sumatra; Hypothesis 3: Internal Control has a significant positive influence on the Management Performance of PTKIN in North Sumatra; Hypothesis 4: Organizational commitment has a significant positive influence On the Management Performance of PTKIN in North Sumatra; Hypothesis 5: Organizational commitment effectively moderates the influence of Good University Governance on the Management Performance of PTKIN in North Sumatra; Hypothesis 6: Organizational commitment effectively moderates the influence The Impact of Organizational Culture on the Management Performance of PTKIN in North Sumatra; Hypothesis 7: Organizational commitment effectively moderates the influence of Internal Control on the Management Performance of PTKIN in North Sumatra.

RESEARCH FINDINGS AND DISCUSSION

The Estimation Results of SEM-PLS

Path	Path Coefficients	P Values	R-Squared
GUG → BSC	0,257	0,024	0,780
IC → BSC	0,320	0,009	
OC → BSC	0,354	0,000	
OCM → BSC	-0,090	0,446	
OCM*IC → BSC	-0,228	0,299	
OCM*OC → BSC	0,096	0,661	
OCM*GUG → BSC	-0,009	0,917	

First, GUG has a path coefficient of 0.257 with a P value of 0.024, indicating that GUG significantly influences management performance. This means that exemplary implementation of GUG principles can improve university management performance. Second, Internal Control (IC) exhibits a more substantial influence, with a path coefficient of 0.320 and a p-value of 0.009. This suggests that an effective internal control system has a significant impact on university management performance. Third, Organizational Culture (OC) also significantly influences management performance, with a path coefficient of 0.354 and a P value of 0.000. A strong and positive organizational culture can significantly improve management performance. However, Organizational Commitment (OCM) has a path coefficient of -0.090 with a p-value of 0.446, indicating that it has an insignificant effect on management performance. This may indicate that not all aspects of organizational culture have a positive impact or that other factors influence this relationship. In addition, the interaction between Organizational Commitment with Internal Control (OCM*IC), Organizational Commitment with GUG (OCM*GUG), and Organizational Commitment with OC (OCM*OC) did not show a significant effect on management performance with P values of 0.299, 0.661, and 0.917, respectively. This indicates that organizational commitment does not moderate the relationship between these factors and management performance. Finally, the R-squared value of 0.780 indicates that this model can explain 78% of the variation in management performance measured using the Balanced Scorecard, which suggests this model has good explanatory power.

Good University Governance and Management Performance (BSC)

The study underscores the vital role of Good University Governance (GUG) in shaping management performance at PTKIN in North Sumatra. GUG principles promote transparency and fairness, influencing Management positively. Continuous reinforcement through training and stakeholder engagement is crucial for accountability and transparency. Adhering to these principles can improve organizational culture and governance, positively impacting management performance. Furthermore, the study aligns with previous research *(Hariwibowo et al., 2022; Risanty & Kesuma, 2019; Rulyanti Susi Wardhani et al., 2019; Supriadi & Ismawati, 2020)*, highlighting the significant influence of GUG on university performance and advocating for its continued strengthening in educational institutions. Practical implications include enhancing accountability, transparency, and stakeholder engagement, fostering an organizational culture supportive of better management performance. By implementing GUG principles effectively, PTKIN in North Sumatra can fortify governance foundations, uphold responsibilities, and ensure autonomy in university management. Overall, the study provides actionable recommendations to improve management performance by reinforcing GUG principles and promoting transparency, accountability, and stakeholder participation in decision-making processes.

Internal Control and Management Performance (BSC)

An effective internal control system significantly improves management performance at State Islamic Religious Universities (PTKIN), ensuring that university operations run smoothly and efficiently. Reasonable internal control helps prevent and detect errors and fraud, thereby reducing risks that could harm the institution. By ensuring the accuracy of financial statements, internal controls also enhance transparency and accountability, which are essential for proper and strategic decision-making by Management. In addition, adequate internal controls promote compliance with applicable regulations and policies, thereby reducing legal and reputational risks for the university. By maintaining the integrity of operational and financial processes, these systems allow Management to focus on achieving strategic objectives and improving the quality of education. Some previous studies also show results that are consistent with this research. (Cantika et al., 2021; Islamiyah et al., 2020; Safiera et al., 2023). Therefore, solid

internal controls create an environment conducive to PTKIN's growth and development, improving overall management performance.

Organizational Culture and Management Performance (BSC)

Organizational culture shapes management performance in Islamic State Universities in North Sumatra, affecting governance and efficiency. Understanding values and behaviors is key. A strong culture promotes coordination, streamlines decision-making, and motivates staff toward shared goals *(International Commission on the Futures of Education, 2021; Zhang et al., 2023).* Additionally, organizational culture promotes open communication and stakeholder participation, reducing conflicts of interest and enhancing management performance across various dimensions. Furthermore, the research aligns with agency theory, emphasizing the need for effective governance mechanisms and cultural alignment between Management and stakeholders to ensure optimal performance. By strengthening positive cultural attributes such as responsibility, cooperation, and transparency, PTKIN can enhance operational efficiency and stakeholder satisfaction. Implementing transparent financial practices, improving student services, and empowering human resources are crucial steps toward achieving better management performance. Additionally, strict adherence to good governance principles, coupled with stakeholder engagement and effective communication, is essential for sustained improvement *(Fitriyana et al., 2023; Helu et al., 2023; Kayani, 2023; Marampa et al., 2021; Suardhita et al., 2021; Syarifin & Atmaja, 2023; Wua et al., 2022).* Ultimately, commitment from Management and staff, along with continuous monitoring and evaluation, is pivotal for driving organizational culture transformation and improving management performance in PTKIN in North Sumatra.

Organizational Commitment and Management Performance (BSC)

Organizational Commitment (OCM) does not affect PTKIN management performance. This suggests variations in the meaning and way organizational members understand and implement commitment to the university's vision and mission, which may affect its effectiveness. Staff are highly committed to the institution's mission and vision. However, if the policies and procedures management implements do not support this commitment, or if there are no adequate tools or resources, the commitment does not have the expected impact

on management performance. For example, lecturers who are committed to improving the quality of education feel constrained by a lack of access to the necessary resources, so lecturers' commitment to improving the quality of education does not translate into concrete practices that affect management performance.

Moderating Effect

The interaction between Organizational Commitment does not moderate the effect of Internal Control, Good University Governance, and Organizational Culture on management performance; even though internal control policies and procedures have been well established, if the staff does not commit to comply with them, the internal control will not be effective. When teaching and education personnel are very committed to following all internal control procedures, but if the majority of other staff have a different commitment, the effectiveness of internal control will be reduced. The same applies to implementing Good University Governance and organizational culture; without a real commitment from all organization members, implementing these policies and culture will not significantly impact management performance.

Creating a Unified Framework: Aligning Shariah Principles with BSC Perspectives

Incorporating Islamic values into the BSC establishes the fundamental scholarly framework that aligns this contemporary management instrument with the faith-based mission of PTKIN (Chalid et al., 2021). This integration is not simply an adaptation but a theoretical necessity, as traditional performance models are regarded with "cautious skepticism" in non-Western Islamic contexts for potentially perpetuating knowledge systems that may undermine indigenous or religious epistemologies (Lodge, 2021; Williams, 2015). The BSC must be tailored to foster transparency, professionalism, and tafaqquh fi 'l-Din (profound religious comprehension) (Chalid et al., 2021; Al-Qurtubi, 2003).

The customized framework makes sure that performance measures always encourage institutional Ihsan (excellence) in all strategic areas. This process fundamentally changes the BSC from a basic way to measure things into a powerful strategic control tool that guides change and makes sure that the culture of the institution is in line with its Islamic mandate (Chalid et al., 2021;

Hadijaya et al., 2019). For PTKIN, successful implementation depends on making a causal strategy map that shows how following ethical standards leads to better internal efficiency, which in turn meets the needs of stakeholders and guarantees long-term institutional Falah (Hadijaya et al., 2019). This addresses the recognized difficulty in the public sector of delineating causal relationships within the BSC framework (Speckbacher et al., 2003).

The foundational perspectives of learning & growth and internal process are where the causal chain starts. Tafaqquh fi 'l-Din and Ilm (knowledge) (Chalid et al., 2021) set the goals for the Learning & Growth perspective. Objectives emphasize the improvement of staff competence and professionalism, grounded in strong ethical principles, thereby reinforcing the notion that high-quality professional resources are essential for institutional excellence (Chalid et al., 2021). The Internal Process Perspective makes sure that the ways to reach goals are morally sound and follow Itqan (perfection) and Amanah (trustworthiness) (Chalid et al., 2021). This directly relates to GUG goals: creating open and accountable systems that follow Shariah principles and making sure that even everyday decisions made by managers, like weekly meetings and supervision, show Amanah and Adl (justice) (S. S. A. Rahman et al., 2024).

These fundamental viewpoints directly influence results assessed through the customer/stakeholder and financial perspectives. Adl (justice) and Maslahah (public interest) are the two main ideas that change the customer/stakeholder perspective. The goal changes from just making people happy to making sure everyone is treated fairly, encouraging social responsibility, and keeping trustworthiness (Islam, 2024). Goals include "realizing excellent Islamic services" and making sure that stakeholders stay loyal. Lastly, the financial perspective is limited by Ihsan (excellence and prudence) while still trying to reach goals like using resources wisely and avoiding israf (wastefulness). The primary strategic goal is the attainment of "healthy, independent, and ethical financial performance" (Chalid et al., 2021). This integration guarantees that financial governance stays clear and professional, which is what the BLU mandate says it should be (Wardhani et al., 2019; T. M. M. S. A. Rahman et al., 2024). When the BSC is combined, it stops being a neutral administrative tool and becomes an epistemological framework that enforces ethical priorities. This means that following religious duty is necessary for academic and financial success. The strong link between organizational culture (OC) and BSC performance shows

that the BSC is an important part of the change management needed to improve quality because it makes sure that strategy is carried out through shared cultural values and collective buy-in (Chalid et al., 2021; Zhang et al., 2023).

CONCLUSION

The study's findings highlight the critical role of Good University Governance (GUG), organizational culture, and internal control in enhancing management performance at PTKIN in North Sumatra, demonstrating the positive impact of transparency, accountability, strong cultural values, and effective internal mechanisms. However, organizational commitment was found to neither significantly influence management performance nor moderate the effects of GUG, organizational culture, and internal control on performance. This suggests that while substantial efforts to enhance management performance through governance principles and robust systems are evident, the lack of a significant impact from organizational commitment may stem from contextual factors, such as limited engagement, data constraints, or misalignment between commitment. This study can serve as a reference for future research aimed at developing a more comprehensive framework for university management, particularly in Islamic universities like PTKIN. By integrating GUG principles, a positive organizational culture, and effective internal controls, universities can create better governance models.

These findings can also inform national policies to support management performance in religious-based higher education institutions and enhance their competitiveness at regional and international levels. To enhance management performance at PTKIN, it is recommended that universities strengthen the implementation of Good University Governance (GUG) through leadership training focused on accountability and transparency. Policies supporting the development of a strong organizational culture, such as performance-based rewards and improvements in internal control systems through regular audits, should also be prioritized. Future research could explore other factors influencing the relationship between organizational commitment and management performance, such as transformational leadership or staff participation in decision-making processes.

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