

## IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING IN HIGHER EDUCATION INSTITUTIONS IN INDONESIA

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### ABSTRACT

*This research delves into the application of performance-based budgeting in Indonesian higher education institutions. Through the utilization of a literature review approach combined with narrative analysis, the study aims to enrich comprehension of performance-based budgeting. The research findings indicate that the successful adoption of performance-based budgeting significantly contributes to the establishment of a high-quality higher education institution. To effectively implement this budgeting approach, universities must consider factors such as managerial competencies, organizational dedication, reward systems, and the overall excellence of higher education. Recognizing that proficient execution of performance-based budgeting requires specific expertise, particularly in financial management and accounting, the study emphasizes the importance of possessing such knowledge. By integrating institutional management theory and organizational theory to shape organizational objectives, this research offers a unique perspective on understanding the implementation of performance-based budgeting.*

**Keyword :** Budget, Performance, Higher Education

### ABSTRAK

Penelitian ini mendalami penerapan penganggaran berbasis kinerja di institusi pendidikan tinggi di Indonesia. Melalui pemanfaatan pendekatan tinjauan literatur yang dikombinasikan dengan analisis naratif, penelitian ini bertujuan untuk memperkaya pemahaman tentang penganggaran berbasis kinerja. Temuan penelitian menunjukkan bahwa keberhasilan penerapan penganggaran berbasis kinerja berkontribusi signifikan terhadap pembentukan institusi pendidikan tinggi yang berkualitas. Untuk menerapkan pendekatan penganggaran ini secara efektif, universitas harus mempertimbangkan faktor-faktor seperti kompetensi manajerial, dedikasi organisasi, sistem penghargaan, dan keunggulan pendidikan tinggi secara keseluruhan. Menyadari bahwa pelaksanaan penganggaran berbasis kinerja yang baik memerlukan keahlian khusus, khususnya di bidang manajemen keuangan dan akuntansi, studi ini menekankan pentingnya memiliki pengetahuan tersebut. Dengan mengintegrasikan teori manajemen institusional dan teori organisasi untuk membentuk tujuan organisasi, penelitian ini menawarkan perspektif unik dalam memahami penerapan penganggaran berbasis kinerja.

Kata Kunci : Anggaran, Kinerja, Perguruan Tinggi

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## INTRODUCTION

This study centers on investigating the application of performance-based budgeting within higher education establishments in Indonesia. The examination of performance-based budgeting holds particular significance in the contemporary context, given that competition extends beyond the business realm to encompass the education sector (Apdillah, et al., 2022), particularly at the higher education tier. Emerging challenges for higher education institutions, stemming from external

influences like labor market competition and the educational landscape, highlight the relevance of exploring performance-based budgeting (Núñez-Canal, et al., 2022).

These challenges compel a reassessment of educational organizational and management structures, necessitating adaptation to specific requirements according to functions (such as teaching, research), fields of study (such as business, humanities), and audiences (such as part-time students, distance education, adult learners). The objective is to enable higher education institutions to deliver high-quality educational services (Salas-Pilco, et al., 2022). Presently, the comparative advantage of higher education institutions, both globally and nationally, is evaluated on the basis of their quality, as manifested through accreditation achievements (Al-Kassem, 2022).

Hidayah & Syahrani (2022) show that effective management of education financing is a key factor in improving the quality of education. This becomes increasingly important considering the central role of universities in national economic performance (Gulamov, et al., 2022). According to Nguyen, et al., (2023) as many as 48 countries were considered underdeveloped countries that were very vulnerable to economic and environmental shocks, and had low levels of human resources. However, economic recovery and growth has recently occurred in developed countries (Yu, et al., 2023). In line with global trends, the higher education system in Thailand is also undergoing financing reforms to reduce public spending and encourage collaboration between universities and industry to increase additional university revenues (Chao, 2023).

The motivation to investigate the 'rationale behind higher education institutions in Indonesia' stemmed from Indonesia's classification as a developing country and its efforts to enhance good governance in financial management while increasing public accountability. Challenges arise from the pressures for changes in the budgeting system, a significant concern for the administration of higher education institutions (Heaton, et al., 2023). The definition of higher education, as outlined in the Law of the Republic of Indonesia Number 12 of 2012, encompasses programs such as diploma, bachelor's, master's, doctoral, professional, and specialist programs organized by universities, taking into account the cultural characteristics of the Indonesian nation.

Higher education in Indonesia is categorized into two types: state universities, subject to government regulation through ministries, and private universities, organized by the community. Initiatives aimed at enhancing the standards of financial management and public accountability are evident in Indonesian government regulations, particularly in Regulation Number 21 of 2004, emphasizing practices of public management. A primary emphasis is placed on motivating universities to embrace performance-based budgeting, a practice that has been gradually implemented since 2005.

In recent years, the financial management of higher education has undergone a significant transformation, signaling a shift in the public service model with profound implications for universities and students (Edirisinghe, et al., 2022). In Indonesia, the government, through the Ministry of Research, Technology, and Higher Education under the Directorate General of Higher Education, Ministry of Education and Culture, monitors the quality of higher education. These regulations encompass various aspects, ranging from the establishment of universities and study programs to curriculum, learning processes, management, and budget preparation (Mulyadi & Mardiana, 2022). Despite legislative mandates for the gradual implementation of performance-based budgeting since 2005, its execution in higher education institutions has not yet reached an optimal level (Muñoz, et al., 2022).

Data from the Higher Education Database (PDDikti) shows that the number of universities in Indonesia will reach 4,582 in 2021 (PDDikti, 2021). However, in general, the quality is still low. 2019 accreditation data shows that 2,175 (48%) universities have not received accreditation, while 1,457 (32%) received "C" accreditation, 831 (18%) with "B" accreditation, and only 95 (2%) universities have achieved "A" accreditation (Kemenristekdikti, 2019). Quality is a crucial aspect in the context of higher education, because it attracts the attention of management to gain recognition in the eyes of the public. Low quality of higher education can cause a decrease in the number of students due to reduced trust from prospective students, which in turn can threaten the sustainability of higher education (Chen & Hao, 2022).

While extensive literature research on performance-based budgeting predominantly focuses on developed countries such as the United States (Silva, 2023), England (Adebayo, et al., 2023), Australia, and New Zealand (Wu, et al., 2023), recent studies in Indonesia by Alkndlee, et al. (2023) indicate that a performance-based budgeting system serves as an intervening variable in the correlation between leadership and organizational commitment to higher education performance. Even during the planning phase, the inputs utilized are still approximate estimates based on trends and lack support from validated data (Destro & Barolo, 2022).

The challenges persist in the implementation of performance-based budgeting within Indonesian higher education, particularly concerning suboptimal performance metrics that merely fulfill statutory regulations (Li, et al., 2022). Drawing inspiration from various extant research, this study seeks to enhance our comprehension of performance-based budgeting, specifically in the context of its application in higher education, with a concentrated emphasis on the current dynamics within developing countries such as Indonesia.

## **RESEARCH METHODS**

This research employs a literature review methodology by identifying pertinent literature, followed by a filtration process based on predefined criteria of relevance and quality (Feng, et al., 2022). Analysis is conducted through narrative patterns extracted from selected literature deemed both relevant and of high quality. The analysis serves two primary objectives: (1) to deepen the comprehension of performance-based budgeting and facilitate readers' understanding of its application in educational institutions, and (2) to provide an elucidation of the implementation of performance-based budgeting in higher education institutions in Indonesia. The study is organized into three main sections. Initially, there is an introductory segment that delves into the significance of utilizing performance-based budgeting in the current higher education landscape, while also recalling past government interventions aimed at addressing issues of low quality in higher education. The second section encompasses the results and discussion, serving as the core of the study, elucidating and analyzing the implementation of performance-based budgeting in educational institutions. In the concluding section, the study summarizes its key findings and puts forth pertinent recommendations.

## **RESULTS AND DISCUSSION**

The emergence of New Public Management as a paradigm shift in higher education administration represents a novel trend in public sector development. This approach prioritizes the principles of good governance, emphasizing strategic vision, democracy, justice, transparency, responsiveness, rule of law, participation, equality, and accountability (Garcia, et al., 2023). In Indonesia, one manifestation of the adoption of New Public Management in higher education is evident through the implementation of contemporary budgeting system. This system introduces various methods, including zero-based budgeting, the planning programming budgeting system, and performance-based budgeting (Bahadori, et al., 2022). The existing financial management system in education is acknowledged as a contemporary structure intended to address the deficiencies found in traditional budgeting systems.

As indicated by Handayani, et al. (2023), performance-based budgeting is a methodology that associates the appropriateness of the budget with the outcomes of programs. In simpler terms, performance-based budgeting places greater emphasis on attaining key results or performance within the anticipated activity costs (Hatami, et al., 2022). Recognizing its significance, particularly in the context of universities, performance-based budgeting should mirror the efficiency and effectiveness of public services, aligning with the societal interests (Mangwanya, 2022). Lytras, et al., (2022) conducted research exploring the quality of higher education and concluded that the main goal of higher education is to provide quality education. Therefore, performance-based budgeting should be directed at meeting these expectations, especially in the context of improving the quality of higher education, especially in Indonesia.

Even though there has been a lot of research on higher education governance with various approaches and backgrounds (Figueiró, et al., 2022), the results show that most universities still focus more attention on historical, political and principle aspects, compared to innovative efforts to achieve change towards better higher education governance. better quality (Beerrens, 2022). In fact, much earlier, Ika, et al., (2022) had outlined that setting clear goals and defined achievements by individuals or groups in an organization can produce higher levels of achievement.

Sorman, et al. (2022) have outlined five principles related to goal setting, namely: (1) the clarity of goals, (2) a moderate to high level of difficulty, (3) acceptance of goals by members of the organization, (4) feedback on progress toward goals, and (5) the advantages of participatory goals over those set by a single party. Each organizational goal needs to be elucidated in the budget plan, facilitating the team in attaining performance targets in alignment with the organization's vision and mission. The budget not only encompasses detailed plans and numerical figures required for activities or programs but also includes the objectives to be accomplished (Jones, 2014). Performance-based budgeting practices generate specific output targets (outputs) and results (inputs) derived from planned activities and budgets, encompassing implementation and evaluation timeframes. These practices are interconnected, aligning with the concept of goal setting.

This methodology is consistent with goal-setting theory, positing that challenging yet specific goals enhance high performance (Swann, et al., 2023). Consequently, the adoption of performance-based budgeting is thought to assist management in reaching predefined performance targets (Alkndlee, et al., 2023). In elucidating the revolution in higher education management, institutional theory offers understanding regarding the factors influencing the implementation of performance-based budgeting, particularly focusing on management competence and organizational commitment. The author draws upon the concept of institutional isomorphism, as proposed by Posadas, et al. (2023). Striving for high performance, organizations tend to converge, especially in the adoption of performance-based budgeting within higher education (Teixeira, et al., 2022).

Eren, et al. (2022) present three mechanisms of institutional isomorphism, namely coercive, mimetic, and normative. Coercive isomorphism occurs when an organization is under pressure, both from external and internal parties who have higher authority. In contrast, mimetic isomorphism occurs when an organization imitates policies or mechanisms adopted by other organizations that are considered successful. Normative isomorphism, in turn, reflects the conditions under which an organization adapts naturally to its context.

a. Management Competency

The effectiveness of implementing performance-based budgeting hinges on the competence of management. Management competence encompasses knowledge, skills, actions, or behaviors, as well as mindsets that distinguish individuals, particularly in the context of work performance (Scalizia, et al., 2022). The success of policy implementation within an organization is significantly influenced by the competence of its members, especially in the management domain. The primary assets for executing performance-based budgeting encompass competencies acquired through formal education and work experience (Giri, et al., 2022). Proficient knowledge and skills in management aid organizational members in working with effectiveness and efficiency. Given the central role of management competence in budget preparation and implementation, considering that management is consistently involved in goal setting and evaluation (Guo & Zhang, 2022).

b. Organizational commitment

As per Triguero, et al. (2022), commitment represents an individual's resolve to align their actions with organizational objectives. Within an organizational context, commitment is a pivotal factor, as individuals who sense a duty toward their organization are more apt at effectively implementing performance-based budgeting and concentrating on goals. Iftikar, et al. (2022) asserts that the degree of commitment can manifest in various organizational activities, including resource allocation, goal establishment, strategy, innovation, and offering the necessary political support to attain shared objectives. Consequently, a robust commitment will significantly impact the organization's capacity to enact policies aimed at enhancing performance (Nurlina, 2022).

c. Reward system

Mitsuhashi & Nakamura (2022) highlight that an organization's adaptability to change is also contingent upon the presence of incentives serving as compensation for embracing innovation. Such remuneration is deemed a fundamental necessity for the adoption of new policies since organizational members may perceive that innovation does not always yield positive impacts and can have adverse effects if the new concepts introduced in the organization are not implemented adequately. Rivaldo & Nabella (2023) identified two approaches to motivate members to align with organizational objectives. Firstly, by ensuring that members have confidence in the legitimacy of the goal, thus motivating them to work towards its achievement. Secondly, by directing members' attention to the goals to be attained through formal incentives such as awards or payments, with the expectation of boosting performance motivation. The implementation of performance-based budgeting in higher education encompasses the creation of an effective budget serving as a planning guide, a performance directive, and a control system for evaluating managerial performance (Rahi & Maelah, 2023).

Drawing from goal-setting theory, the implementation of performance-based budgeting, with clearly defined target outcomes, can facilitate organizations in achieving more optimal performance (Mirzamani, et al., 2022). With explicit performance targets, members of the organization can comprehend their roles and responsibilities and understand the goals that need to be accomplished in accordance with the established plans and strategies (Sinambela, et al., 2022). In summary, higher education can be perceived as a "hybrid" organization, characterized by organizational and individual levels, multilevel institutional logics, and competition between academic and business logics, coexisting as a blend of professional, academic, and managerial or administrative values.

As an organization, higher education encompasses academics, human resources, assets, and financial systems. Despite the financial system being a relatively small component within the higher education sub-system, it plays a crucial role in supporting the overall quality of higher education. The effective adoption of a budgeting system is intricately linked to management competence, indicating that the quality of resources can influence higher education performance through the application of performance-based budgeting as a control mechanism. This underscores an indirect correlation between management competence and the quality of higher education. The implementation of performance-based budgeting serves not only as a budget planning tool but also as a modern budgeting approach functioning strategically to oversee the ultimate objectives of activities conducted in alignment with the vision, mission, and goals of higher education (Biondi & Russo, 2022).

Moreover, performance-based budgeting serves as a strategy capable of fostering alignment between individual and organizational objectives. This perspective is corroborated by Linh, et al. (2022), asserting that the reward system can function as a policy to boost members' work motivation, potentially impacting the quality of higher education when integrated with the implementation of performance-based budgeting. Despite being categorized as a quasi-intervention, the execution of performance-based budgeting remains notably relevant, given its substantial influence on the quality of higher education. In the management of higher education, management competence is imperative to ensure the sustainability of higher education in accordance with its vision, mission, and goals, while also attaining quality management. The implementation of performance-based budgeting can contribute added value by aligning management competencies with work priorities.

The management of higher education plays a crucial role in attaining a balance among social, economic, individual, and organizational goals, while promoting the efficient utilization of resources through effective university governance, which includes the implementation of performance-based budgeting. This connection is particularly intertwined with the planning activities within higher education institutions. Planning comprises three distinct types: long-term

planning outlined in the development master plan, medium-term planning embedded in the operational plan, and short-term planning or operational plans. This mirrors the application of institutional theory, particularly from the perspective of the normative mechanisms described by Do, et al. (2022), wherein organizations strive to institute specific policy structures or mechanisms grounded in professionalism to achieve optimal orientation and goal attainment (Atmaja, et al., 2023).

The competence and dedication of management within an organization stand out as key factors in attaining optimal goals. Nevertheless, the implementation of performance-based budgeting in Indonesia, particularly in private universities, is not uniformly widespread, reflecting the prevailing tendency of placing management within a political context in most universities across the country, both public and private. This study aligns with the perspectives of Julnes and Aschenbrücker & Kretschmer (2022), who assert that introducing innovation in an organization, such as the adoption of performance-based budgeting, necessitates incentives as a reciprocal arrangement to motivate organizational members to embrace innovation.

This is because innovation may induce discomfort among members who perceive a loss of the stability provided by the existing status quo, which they find comfortable (Bejar, et al., 2023). This viewpoint is supported by the empirical observation that many academics, particularly those outside accounting, finance, or management disciplines, prioritize providing quality education over enhancing financial performance within higher education (Rivaldo & Nabella, 2023). Such a perspective is reasonable considering their limited understanding, as they may view the implementation of performance-based budgeting merely as a step in planning and budget setting, rather than recognizing it as a strategic tool for enhancing the performance and quality of higher education. Consequently, when rewards are tied to performance targets, organizational members will strive to meet the embedded targets in the execution of performance-based budgeting.

## **CONCLUSION**

This study is designed to assess the implementation of performance-based budgeting in higher education. The findings indicate that the execution of performance-based budgeting plays a vital role in fostering quality within higher education. For the successful adoption of performance-based budgeting, universities must account for factors such as management competence, organizational commitment, reward systems, and the overall quality of higher education. This is imperative due to the specialized understanding required, particularly in the realms of financial management and accounting. The research contributes both practically and theoretically. On a practical level, the implementation of performance-based budgeting in higher education is deemed crucial as a potential factor that can enhance quality and address challenges associated with low-quality higher education in Indonesia. From a theoretical



standpoint, the study offers insights into the implications of implementing performance-based budgeting within the current higher education landscape. Despite its positive impact, the research has limitations as it is only narrative and lacks a systematic approach. Hence, caution is advised in drawing conclusions from the study's results, especially in the context of generalizations. Recognizing these limitations, it is recommended to pursue further research utilizing field research methods involving diverse universities to obtain a more comprehensive and valid understanding.

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