Research Article

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Strengthening Higher Education Performance Through a System of Financial Accountability and Quality Assurance

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Abstract

This study examines the effects of implementing an internal control system, an accounting information system, and managerial commitment to financial accountability on the performance of private higher education institutions. The object of this research is a private university under the Regional Higher Education Service Institute. The population of private higher education institutions in the LLDikti IV area consists of 480 higher education institutions, while the sample used in the study comprises 219 institutions, with data from 108 institutions being analyzed. Data were collected by distributing Likert scale questionnaires to the leaders of private higher education institutions in LLDikti IV. Three equation models were tested for applicability using Chi-Square, RMSEA, and GFI. The study results showed positive and significant effects of accounting information systems and financial accountability. Moreover, organizational commitment has a positive and significant impact on higher education performance. The findings demonstrate the importance of financial accountability and an internal control system in enhancing the performance of higher education institutions.

Keywords: *financial accountability, higher education, internal control system, accounting information system, managerial commitment*

1. Introduction

Indonesia's national education system is divided into three levels: basic, secondary, and higher education. Law Number 20 of 2003 establishes that higher education is the highest level of education in Indonesia. Higher education can be organized by both the government and the community. The Indonesian government aims to improve the quality of higher education by enhancing its performance, which is achieved through the implementation of quality assurance regulations. Article 52, paragraph 1, of Law Number 12 of 2012 on Higher Education states that ensuring the quality of higher education is a systemic effort to plan and sustainably improve it. This implies that high-quality higher education should be planned, methodical, and sustainable. The National Accreditation Board for Higher Education (BAN-PT) provides accreditation results that reflect the quality of higher education in Indonesia and the performance of its institutions. According to data from the Regional IV Higher Education Service Institute in 2018, out of 480 private higher education institutions, 145 (30.21%) have been accredited (A, B, or C), while 335 (69.79%) have not. These data suggest that private higher education institutions in the Region IV Higher Education Service Institute need significant improvement, as evidenced by the 69.79% of institutions without accreditation.

In this regard, effective internal control systems are essential for preventing financial mismanagement and boosting operational efficiency by identifying errors and inconsistencies. Pathak (2005) and Wardiwiyono (2012) emphasize that these systems enhance the accuracy of financial reporting and improve decision-making responsibility, supported by Bianchi (2010). Matriano & Muscat (2022) and Abisola (2022) highlight that robust monitoring and internal control reports contribute to better financial reporting. Galgallo (2021) further asserts that well-implemented internal controls ensure financial accountability and regulatory compliance, underscoring their vital role in local government and organizational performance.

Accounting information systems are pivotal in ensuring financial accountability through accurate and timely reporting. Rana and Hoque (2020) emphasize their importance, with Greenleaf (2021) noting advancements in accounting practices that enhance transparency. Al Dmour et al. (2017) and Uyar et al. (2017) agree on the significant impact of these systems on financial governance and performance. Additionally, Hadi & Tentama (2020) and Fettry (2015) stress that managerial commitment, supported by ethical leadership and employee engagement, is crucial for maintaining high standards of financial accountability. Agyemang et al. (2017) and Johari et al. (2018) demonstrate that managerial support improves organizational performance, with Al Dmour et al. (2017) showing that CEO focus on human resources positively impacts corporate outcomes.

This study examined the factors influencing financial accountability and its implications for the performance of private higher education institutions in Indonesia. The factors influencing the financial accountability of these institutions are the internal control system, accounting information system, and managerial commitment. Previous researchers have studied the factors affecting accountability and the impact of accountability on performance. This paper is organized into five sections. The first section provides the research background. The second section reviews the research framework and hypothesis development. The third section explains the data and methodology. The fourth section presents the research results and discussion. The final section offers the conclusions and discusses the limitations of the research.

2. Theoretical Framework and Hypothesis Development

Transparency, accountability, and fraud prevention in local government public fund distribution and disbursement can be achieved with a good internal control system. A good internal control system will prevent bad funding and enable the organization run efficiently and harmoniously while discovering faults and inconsistencies in its activities (Pathak, 2005; Wardiwiyono, 2012). The Internal Control System is crucial to financial responsibility. Internal control helps the system run by increasing decision-making responsibility, according to Bianchi (2010). Monitoring and internal control reports can improve financial reporting, according to Matriano & Muscat (2022), Abisola (2022), and Kewo (2017). Galgallo (2021) stated that the internal control system successfully and efficiently manages the organization's operating activities with financial accountability, reliability, and compliance with applicable rules and regulations. Kenyan local government boards' financial accountability is heavily influenced by internal control. Based on these findings, Galgallo (2021) advises local governments to boost the creation of an acceptable and effective internal control system to increase financial responsibility.

Financial accountability was partially affected by control environment, control, and supervision. Financial accountability is unaffected by risk assessment, information, and communication. Financial accountability depends on the control environment, risk assessment, control actions, information and communication, and supervision. By holding information sources accountable, the internal control system, including internal audits, boosts financial performance (Jensen, 2000). Hence, internal control evaluates organizational problems related to lowered income, exposure of serious vulnerabilities and fraud, and earnings management independently of managerial performance for assigned responsibilities.

Youngming and Yini (2017) argue that all internal control dimensions—control environment, risk assessment, control methods, information and communication, and monitoring—have a positive association with all profitability metrics. Commercial banks have better financial performance and internal control, according to Vu and Thuy (2021). Business performance improves with internal control. The internal control system affects public enterprises' financial performance, according to Eton, Mwosi, and Ogwel (2021). Internal audit includes board and audit committee oversight to guarantee financial reporting integrity, according to these findings. Further research suggests that internal audit has a big impact on financial performance. Youngming and Yini (2017) state that shareholders, government, and internal control favorably impact corporate performance. Thus, the following hypotheses were proposed:

H1: Internal control system positively affects financial accountability of private higher education.

H2: Internal control system positively affects the performance of private higher education institutions.

Financial accountability requires entities to prepare financial reports following applicable accounting standards. Financial statements are the final product of an accounting system. Rana and Hoque (2020) suggests that conventional accounting is formed and implemented as a quantitative discipline that emphasizes using currency values. Financial statements, as the accounting system's final product, provide users with information on the resources that have been used and are represented in financial terms. in the context of non-financial resources that must be assessed in monetary terms for financial reporting purposes, the reforms carried out cannot achieve the objectives of public sector accountability. in the context of public sector organizations, Jatmiko (2019) suggests that applying good governance and accounting standards simultaneously affects financial accountability. This means that using accounting standards in financial reporting with financial accountability is necessary because it relates to the quality of financial reports and personal performance. Meanwhile, Greenleaf (2021) suggests that public-sector financial reporting has been restructured with financial reports developed following those in the private sector. By using accounting assumptions and principles, detailed records of financial information will contribute to financial transparency and accountability. Altawalbeh, Hashem, and Alduneibat (2017) and Uyar, Gungormus, and Kuzey (2017) suggest that accounting information systems have a significant effect on accountability, the components of good governance.

Transactions that generate financial data are recorded in the accounting information system. An accounting information system works well if financial data is accurate, reliable, and timely. The ability of employees to use information systems shows how accounting information systems are used in an organization. It indicates that the more proficient accounting information system users are, the more impactful the application of accounting information systems in an organization will be and the better the performance of the individual concerned. Galgallo (2021) claimed that organizations using accounting information systems have higher average returns. This indicates that the entity's accounting information system implementation, investment, and improvement initiatives affect its economic and financial results. Al Dmour, Al Fawaz, Al Dmour, and Allozi (2017) advise that organizations should combine IT systems with Knowledge Management (KM) strategies to thrive in a competitive corporate climate and expedite strategic decision-making. Belmose (2019) suggests that a computerized accounting system can provide fast and accurate financial information to gain a competitive edge. Accounting information systems give information about an entity's economic resources, claims to those resources, owner's equity, and changes in resources and claims. Accounting software speeds up financial report generation.

H3: Accounting information system positively affects financial accountability of private higher *education*

H4: Accounting information system positively affects the performance of private higher education institutions.

Organizational commitment is a psychological phenomenon characterized by the relationship between employees and the organization or its implications that affect employee retention. It has three components: affective, continuous, and normative (Hadi & Tentama, 2020). Fettry (2015) demonstrates a positive relationship between corporate ethics and financial report quality. The research shows that financial reporting quality improves with top management support, culture, ethical leadership, open communication channels, and ethical training. in the context of human resource development, Agyemang, O'Dwyer, Unerman, and Awumbila (2017) indicate that field employees seek accountability conversations, where they can have a role in establishing accountability to higher-level management and satisfy their sense of responsibility. their obligations. Tong (2018) believes that managers' dedication to their organization indirectly improves accountability. Johari, Alam, and Said (2018) imply that although private employees commit, the financial scheme employee group has a high commitment value, while the accounting and audit scheme employee group has a low commitment value.

Organizational commitment is a strong desire to remain a member of a certain organization, the desire to obey the organization's intentions, and specific beliefs and acceptance of the organization's values and aims. in other words, it is an attitude that shows employee loyalty to the organization and a continual process in which employees show their concern for the firm's success and advancement. Organizational commitment and employee job satisfaction were significantly correlated (Tatan, 2020; Ozdemir, 2022). Transformational leadership increases organizational commitment and job happiness, according to Ferzi (2021). Organizational commitment and job happiness both affect employee performance. Talatas (2021) examined how CEOs improve corporate performance through organizational commitment. The results reveal that the Chief Executive Organization's (CEO) concentration on Human Resources Management (HRM) greatly impacts corporate performance through a commitment-based HR system. Affective organizational commitment and contextual performance are linked to transformative leadership, according to Pradhan and Pradhan (2015). Affective organizational commitment improves contextual performance as well. Consequently, contextual performance, affective organizational commitment, and transformational leadership are positively correlated.

H5: Managerial commitment positively affects the financial accountability of private higher education institutions.

H6: Managerial commitment positively affects the performance of private higher education institutions.

The relationship between the party that manages and regulates the entity and the party that has official power over it is accountability. The third party must also explain or justify all operations and business results related to a task and a goal. Brill et al. (2018) found that accountability is crucial for US students in their study of how accountability affects educational institutions and public organizations. Accountability improves numerous fundamental education methods. Only countries that penalize performance are affected. Governments that just supply information via report cards without attaching penalties to performance have no greater influence than those without accountability. Performance measurement is crucial to sector organizations' overall accountability, according to Harrison, Rouse, and Villiers (2012). Accountability difficulties include data acquisition, measurement structure, relationships within that framework, and report content and format correctness. According to Hazmi, et al. (2012), the effect of clarity of budget targets and public accountability on government apparatus managerial performance showed that public accountability and clarity of budget targets are still not properly carried out, which will affect the apparatus's low managerial performance. Accountability and openness improve performance-based budgeting, according to Adiwirya and Sudana (2015).

H7: Financial accountability positively affects the performance of private higher education institutions.

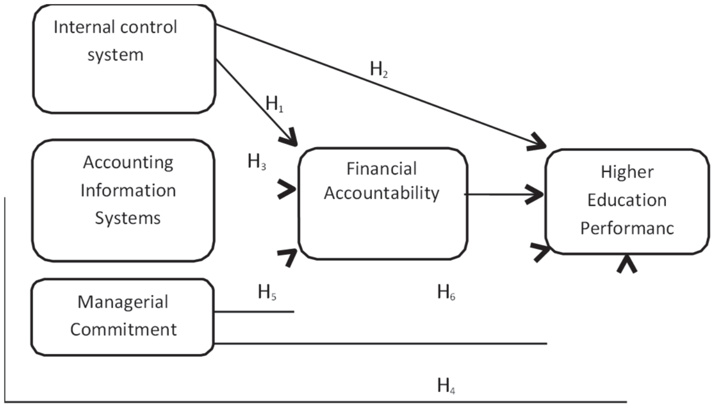

Figure 1. Research Framework

3. Data and Method

This study examines the effects of internal control system installation, accounting information system implementation, and managerial commitment to financial accountability on private higher education institutions' performance. This study's hypotheses are based on the literature and relevant research. This research is based on agency theory. Private higher education institutions' ownership and management duties are separated to represent their agency relationship. Management represents the college's owner. Nonetheless, the college management manages the university's performance. Agency conflict developed because the university manager did not meet management standards throughout the contact process between administrators and university administrators. Financial and higher education management components of educational institutions are used to reduce agency conflicts. Financial statements are audited by an outside auditor. Auditing financial statements ensures that university managers have presented financial statements according to financial standards and that there are no substantial misstatements. Higher education accreditation by the National Accreditation Board for Higher Education is also used to administer educational establishments (BAN-PT). Accreditation assures that university administrators have met higher education management requirements set by the Directorate General of Higher Education.

Third parties lessen agency disputes between management and university administrators through financial report audits and accreditation. Auditing financial reports and university accreditation demonstrate higher education's accountability in financial and administrative matters. The internal control system, accounting information system (AIS), and managerial commitment affect higher education financial management responsibility (COM). These issues affect higher education managers' financial accountability, which impacts private higher education performance. The research framework is shown in Figure 1. Internal control is a procedure undertaken by an entity's board of directors, management, and other people to offer reasonable confidence that operational, reporting, and compliance objectives are met, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013). An organization's internal control process detects and manages risk to grow and comply with laws and regulations. Executing the five basic concepts in the definition of internal control above accomplishes this (COSO, 2013).

Internal control system refers to Law number 12 of 2012, Regulation of the Minister of Education and Culture Number 50 of 2014, and Regulation of the Minister of Research, Technology, and Higher Education of the Republic of Indonesia Number 62 of 2016 regarding the Higher Education Quality Assurance System, which states that the National Standard Higher Education is mandatory. The minimal standards are voluntary. However, the Higher Education Standards are defined by each tertiary school. Regulation of the Minister of Education and Culture 44 of 2015 states that the Higher Education National Standards can be statistically and qualitatively exceeded.

Accounting information systems acquire, record, store, and process data to provide decision-makers with information, according to Romney and Steinbart (2018). It includes individuals, procedures and instructions, data, software, IT infrastructure, internal controls, and security. Experts define an accounting information system as gathering, processing, and transmitting accounting information to interested parties using information technology (Romney & Steinbart, 2018). Organizational commitment, according to Ulabor and Bosede (2019), is when an employee supports the organization's goals and wants to stay. So, high organizational commitment refers to an individual's preference for the company that employed them, whereas strong work involvement refers to their preference for their job. Zaraket (2018) defines organizational commitment as employee identification, loyalty, and involvement in the organization. Organizational commitment is a relationship between individuals and organizations characterized by a willingness to accept organizational aims and ideals and a desire to survive inside the organization, according to the definition (Setyawati. 2020; Kasogela, 2019).

Internal control is reflected in higher education quality assurance. Article 52, paragraph 1 of Law No. 12 of 2012 on Higher Education defines quality assurance as a systemic action to improve higher education quality in a planned and sustained manner. The higher the quality of higher education, the better. Leaders of private higher education institutions were surveyed to collect research data using a questionnaire created based on criteria from internal control, AIS implementation, and higher education performance indicators. The study's population consisted of 480 private higher education institutions under the Regional IV Higher Education Service Institute. Using Slovin's formula with a 5% error tolerance, the sample size was determined to be 219 institutions. Out of the 250 questionnaires sent, 108 were returned, representing a 43.2% response rate. Sekaran and Bougie (2016) note that mail questionnaire response rates are typically low, so a 30% return rate is considered acceptable. This study employed multivariate statistical analysis with two dependent variables (private higher education institution performance and financial accountability) and three independent variables (internal control system, accounting information system, and managerial commitment). It is anticipated that the results from Structural Equation Modeling (SEM) will align with the formulated research questions.

4. Results

The CFA test was performed to see whether all existing observable variables matched the criteria for construct validity and reliability or whether they could be used to measure constructs. Figure 2 demonstrates the initial results of the basic CFA test.

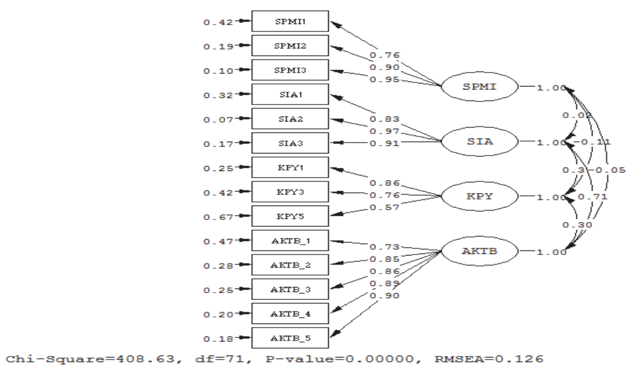

Figure 2. Confirmatory Factor Analysis Test Results

The results of the CFA test showed that all observed variables met the cut-off of more than 0.5. Thus, the observed variables were valid and could be used to measure constructs. For further analysis regarding construct validity and reliability, the LISREL data output is summarized in tabular form as shown in Table 1.

d Reliability Test Results

Latent	Observed	SLF	CR	VE
QCS	QCS1 0.76 QCS2 0.90		0.91	0.76
	QCS3 0.95			
SIA	SIA1 0.83			
	SIA2 0.97		0.93	0.82
	SIA3 0.91			
COM	COM1 0.86			
	COM3 0.76		0.78	0.55
	COM5 0.57			
FAC	FAC_1 0.73			
	FAC_2 0.85			
	FAC_3 0.86		0.93	0.72
	FAC_4 0.89			
	FAC_5 0.90			

Based on the data in Table 1, it is known that all observed variables are valid for measurements (standardized loading factor or SLF values > 0.5). Observed variables are also reliable in use because they have good consistency. This is shown from the construct reliability value CR > 0.7 and the variance extracted value VE > 0.5.

In the Structural Equation Modeling (SEM) method, before testing the hypothesis, the measurement model is first tested by conducting a Confirmatory Factor Analysis (CFA) test, which tests whether all observed variables have met the elements of construct validity and reliability. in other words, the observed variables can be used to measure the construct. Furthermore, after testing the measurement model, the next step is testing the structural model. in the structural testing model, the Goodness of Fit (GOF) from Confirmatory Factor Analysis (CFA) was shown in Table 2.

Table 2. Goodness of Fit

Indices	Parameter	Value	Conclusion
Absolute			
X2	P-value ≥ 0.05	408.63 (P = 0.0)	Poor Fit
GFI	GFI ≥ 0.90	0.84	Moderate Fit
SRMR	SRMR < 0.1	0.063	Fit
RMSEA	RMSEA ≤ 0.08	0.13	Poor Fit
Normed X2(X2/df)	Normed X2 < 2 = very good; 2 – 5 acceptable	408,63/71 = 5,75	Fit
Incremental			
TLI / NNFI	NNFI ≥ 0.90	0.91	Fit
NFI	NFI ≥ 0.90	0.91	Fit
RFI / RNI	RFI ≥ 0.90	0.90	Fit
IFI	IFI ≥ 0.90	0.93	Fit
CFI	CFI ≥ 0.90	0.93	Fit
Parsimony			
AGFI	AGFI ≥ 0.90	0.76	Moderate Fit

Table 2 shows that the measurement model has fit with the measurement model. It meets the requirements to proceed to the hypothesis testing stage. Next, the results of testing the research hypothesis are presented in Table 3.

Table 3. Hypothesis Testing Results

	Hypothesis		Coefficient	S.E.	t-value	Conclusion
QCS	→	FAC	-0.061	0.046	-1.32	Rejected
QCS	→	PERF	0.097	0.015	6.41	Accepted
AIS	→	FAC	0.690	0.066	10.40	Accepted
AIS	→	PERF	-0.047	0.020	-2.33	Rejected
COM	→	FAC	0.069	0.056	1.23	Rejected
COM	→	PERF	0.061	0.017	3.66	Accepted
FAC	→	PERF	0.097	0.015	6.41	Accepted

QCS= Internal control system; COM= managerial commitment; FAC= financial accountability; ; AIS= Accounting Information Systems; PER= performance

The results of hypothesis testing in Table 3 indicate that Internal control system has no significant effect on financial accountability. This finding proves that the assessment instrument in QCS, does not link non-financial activities carried out by higher education institutions with activity-based budgets. That the standards in the QCS are not linked to standards related to financial management. The results of this study differ from the research produced by Sari, Ghozali, and Achmad (2017) stating that the internal control system has a significant effect on the accountability of state higher education institutions. This difference is because the object of research in the journal is a state university where most of the funding is from state budget. However, the results showed that Internal control system has a significant effect on higher education performance. The results confirm Thuneibat, Al Rehaily, and Basodan (2015), Awdat (2015), and Tuan and Hung (2015), which state that increasing internal control reflects an increase in performance.

The results of hypothesis testing demonstrated that Accounting Information System significantly affects financial accountability. The results confirm previous research which suggests that the use of assumptions and accounting principles, as well as detailed records of financial information, will contribute to financial transparency and accountability. Furthermore, Altawalbeh, Hashem, and Alduneibat (2017) and Uyar, Gungormus, and Kuzey (2017) suggest that accounting information systems have a significant effect on accountability, one of the components of good governance. This finding also proves that the accounting information system processes transactions to become financial reports. Financial accountability requires the entity to prepare financial statements following applicable accounting standards. Financial statements are the final product of an accounting system. With an emphasis on valuation in monetary units, accounting plays an essential role in an entity's financial accountability system. However, the results indicate that Accounting Information System has no significant effect on higher education performance. The results of this study confirm Al Dmour, Al Fawaz, Al Dmour, and Allozi (2017), which state that organizations integrate information systems to survive in a highly competitive environment to accelerate management in strategic decision-making. However, strategic decisions are not a determining factor in increasing profitability. This finding indicates that AIS is an instrument for managing financial data into financial information. The existence of AIS is closely related to supporting financial accountability. Meanwhile, the performance aspect of higher education is assessed from the financial and non-financial aspects.

The hypothesis testing results indicate that the managerial commitment has no significant effect on financial accountability. This finding is different from Fettry's (2015) research, which suggests a positive influence between commitment to business ethics and the quality of financial reports. The research findings show that top management support, culture, ethical leadership, open communication channels, and ethical training are necessary to improve the quality of financial reporting. This finding proves that the accountability of higher education financial management is the responsibility of higher education managers. The role of the organizational leadership will be reflected in the approval of the operational budget and higher education development proposed by the university management. Based on the results of testing the hypothesis, the commitment of the organizational leadership needs to be reflected in financial management's accountability. Its role is insignificant in the Financial accountability. Thus, the organizational leadership should understand the nature of financial accountability to support each other following their authority. This is also supported by agency theory in the context of higher education. However, the results of hypothesis testing indicate that managerial commitment has a significant effect on higher education performance. The results confirm Pradhan and Pradhan (2015), which suggest a positive and significant relationship between transformational leadership, affective organizational commitment, and institutional performance. This finding indicates that the organizational leadership has the authority to make strategic decisions on the development of higher education. One aspect that is decided by the organizational leadership is determining the financial budget for the operation and development of higher education institutions. It is hoped that the university will gain the trust of the community. The community's high interest in attending higher education will impact financial and non-financial gains. The high commitment of the managerial commitment is reflected in the support and monitoring of the managerial commitment on the operations and development of higher education institutions. Leaders who understand the management and development of higher education will encourage higher education performance in a better direction.

Table 4. Indirect Effects

Hypothesis		Coefficient	Total Effects	S.E.	t-value	Conclusion
QCS → FAC	→ PERF	-0.01	0.087	0.00	-1.24	Rejected
SIA → FAC	→ PERF	0.07	0.023	0.01	5.79	Accepted
COM → FAC	→ PERF	0.01	0.071	0.01	1.24	Rejected

The results of hypothesis testing indicate that financial accountability significantly affects the performance of higher education institutions. This finding aligns with the work of Harrison, Rouse, and Villiers (2012), who suggest that emphasizing performance measurement is crucial for fulfilling accountability in organizations. The results of the hypothesis testing are illustrated in Figure 4.

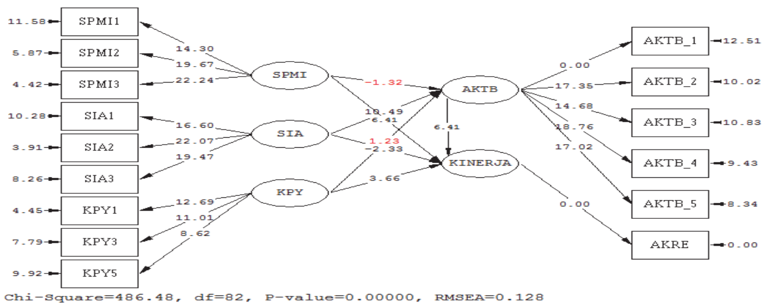

Figure 4. Hypothesis Testing Results

5. Conclusions and Limitations

This study concluded that the management implementation system does not have a significant effect on financial management accountability. This is because the assessment of the management implementation system focuses more on non-financial aspects unrelated to financial management and the performance of higher education tri-dharma. In contrast, the Accounting Information System is centered on processing financial information into reports that serve as the basis for decision-making and on the performance of higher education *tri-dharma* through financial management accountability. However, the management implementation system has a significant positive effect on the performance of higher education tri-dharma. This indicates that the management implementation system, as an internal control instrument in higher education, is closely related to non-financial aspects that influence university performance. Additionally, it has a significant positive effect on financial management accountability because the Accounting Information System processes financial data into reports presented by tertiary institutions, which in turn positively impacts the performance of higher education tri-dharma through financial management accountability.

The commitment of the foundation leadership does not have a significant effect on financial management accountability. This is due to differences in authority and interests between foundation organizations and universities, as well as their impact on the performance of higher education tri-dharma through financial management accountability. However, the commitment of the foundation leadership does have a significant positive effect on the performance of higher education tri-dharma in Indonesia. High commitment from the foundation's leadership is evident in their support and monitoring of the development of higher education. Financial management accountability also has a significant positive effect on the performance of higher education tri-dharma, as reflected in financial statements that detail the financing of all college activities.

The limitations of this study and suggestions for future research are as follows: First, the data was obtained from private higher education institutions under the Regional IV Higher Education Service Institute, which may affect the generalizability of the conclusions. Second, the research utilized three independent variables and two dependent variables. Future research could incorporate additional variables beyond those used in this study to provide a deeper understanding of the topic and expand research into various related areas.

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