

Paper

by Buhori Muslim

Submission date: 15-Oct-2022 02:33PM (UTC+0700)

Submission ID: 1925922522

File name: 10-1108_JARHE-07-2018-0115.pdf (257.82K)

Word count: 11211

Character count: 63560

Dimensions of identity strength and organizational citizenship behavior (OCB) in establishing good university governance and performance of religious ideology-based higher educations

Munawir

*Department of Management Science, Syiah Kuala University,
Banda Aceh, Indonesia*

Kusdi Raharjo

Faculty of Administrative Sciences, Brawijaya University, Malang, Indonesia

Muslim A. Djalil

*Department of Management, Faculty of Economic and Business,
Syiah Kuala University, Banda Aceh, Indonesia*

Hendra Syahputra

*Department of Knowledge Management,
Da'wa and Communication Faculty of Islamic University of Ar-Raniry,
Banda Aceh, Indonesia*

Buhori Muslim

*Faculty of Education and Teaching Training, Islamic University of Ar-Raniry,
Banda Aceh, Indonesia, and*

Muhammad Adam

*Department of Management, Faculty of Economic and Business,
Syiah Kuala University, Banda Aceh, Indonesia*

Abstract

Purpose – The purpose of this paper is to determine the effect of identity strength and organizational citizenship behavior (OCB) on good university governance and its impact on performance of religious ideology-based universities.

Design/methodology/approach – The design of this study was an explanatory design. This study had a deductive theoretical direction; therefore, the core method was quantitative. The “import” strategy served as a complement to the main method. With the time horizon, the selection of research objects in religious ideology-based universities managed by foundations, where the funds management of universities are sourced from the people, is based on the consideration that at present, the identity strength that is inherent in a higher education is funded by the people, as well as OCB is reflected in the behavior of people in the organization so that it has an impact on good university governance and performance, as described in the background at the beginning of this paper.

Findings – The successful the OCB is, the successful the good university governance and performance will be. The successful the good university governance is, the successful the university performance will be. In the mediation effect testing, it was found that good university governance had a significant mediation effect on relationship between OCB and university performance. It shows that good university governance strengthens the relationship between OCB and university performance.

Originality/value – Originality in this study is testing the mediating effect of good university governance that collaborates with OCB and performance variables, which are carried out at religious ideology-based universities in Indonesia that have different characteristics from universities in other regions. Originality in



this study is as follows: good university governance and performance have been studied in a lot of previous research, but in this study, the focus of research is on religious ideology-based higher educations, where it is known that religious ideology-based universities are full with ideological values that become brands, if ideological identity used as one of the formers of good university governance and performance, it is expected that the accountability and performance of higher education will be better.

Keywords Performance, OCB, Good university governance, Identity strength

Paper type Research paper

1. Introduction

The history of human civilization proves that the academic world and educational institutions play an important role in guarding and developing moral values for the development and dynamics of people's lives. In a broader context, Acton (1970) asserted that the obligation to carry out and maintain moral values is not only related to results, but also far more important in the process itself. Furthermore, Tilaar asserted that the academic world plays its true role as a source of ideas for the improvement of life and the meaning of human life.

In line with the above ideas, in Indonesia, many educational institutions have emerged and developed, including ideology-based private universities. This can be understood, in addition, as an effort to participate in educating the nation; it also aims to present higher education management that is in accordance with spirits and values that exist in society. However, as an institution that is oriented toward the public interest and manages financial resources sourced from the community, it becomes a necessity to encourage consistent performance improvement and promote accountability.

Facing very fast economic, technological and social transformation, higher education is required to better balance its role as an intellectual center while keeping it relevant to the surrounding social conditions or the people who shelter it. Graduates from universities are expected to be not only qualified and ready-to-work human resources, but, more than that, also national agents who are able to manage and direct change in the nation. On the basis of such objectives, the management of a higher education institution cannot be equated with the management of a state or corporation. There are certain corridors related to noble values, both in academic and social values that must be maintained. Meanwhile, other matters in the implementation must be placed as means or tools to support the achievement of these basic goals. This is the basis for the emergence of good university governance in the implementation of a higher education institution.

In simple terms, good university governance can be seen as the application of basic principles of the concept of "good governance" in the system and process of governance in higher education institutions, through various adjustments made based on values that must be upheld in the administration of higher education, in particular, and education, in general.

To achieve good good university governance, human resources play a very important role in addition to other resources owned by the organization. Organizational behavior studies suggested that there are three determinants of behavior in organizations, namely, individuals, groups, and structures. These three things are studied under an organization's influence with the aim of improving organizational performance. Organizations must believe that in order to achieve excellence, it is necessary to produce the highest possible individual performance. Basically, individual performance affects team performance and ultimately affects overall organizational performance. Behavior demanded in organization not only in-role behavior but also extra-role behavior. Extra-role behavior is very important because it provides better benefits to support the sustainability of the organization (Oguz, 2010). Extra-role behavior within the organization is known as organizational citizenship behavior (OCB).

Based on the explanation above, each university must be adaptive to its environment and accountability to stakeholders. According to Mardiasmo (2006), accountabilities must be fulfilled by public sector organizations, one of which is accountability for honesty related

to avoidance of abuse of power. The Finance and Development Supervisory Agency (BPKP) stressed the importance of accountability that considers moral and ethical issues. This is relevant and interesting to study, especially in relation to the existence of ideology-based private universities.

Boyatzis and Ron (2001) showed that finding the right people in the organization is not easy because what is needed is not only better educated people or talented people. However, there are psychological factors underlying the relationship between a person and his/her organization. These psychological factors influence the ability of a person in the organization, including the ability to manage themselves, initiative, optimism, organizing emotions in themselves and doing calm thinking without getting triggered by one's emotion. If an organization has employees with five dimensions of OCB behavior, then it can be predicted that its organizational productivity will increase. This is evidenced by the results of a study conducted by Podsakoff *et al.* (1998), which showed that OCB had a role to improve performance.

On the other hand, ideology-based universities have other potential in the form of identity strength. If the value of identity strength is included and managed properly as an element in the management of higher education, then it should be able to internalize values toward the people involved in its management so that it has implications for behavior, actions, achievements and performance. Wahyuningrum (2007) suggested that the perceptions and beliefs of members of an organization are determined by identity values attached to the organization.

Through organizations, the public can get important images of certain dimensions of the organization. Therefore, organizational identity strength meaning values need to be constantly communicated in various forms of organizational activities. The identity strength is closely related to the determination of improving organizational performance.

Religious ideology-based higher educations produce performance that is not only limited to academics, but also to the quality of the ideology that it adheres to. The quality of ideology must be maintained and carried out consistently because the mission of higher educations is not limited to academic quality but must produce qualified graduates ideologically, thereby contributing to the sustainability of the organization. Performance measurement in an organization is not only based on the performance that has been determined, but should also be based on spirituality. Organizations that apply spirituality in the workplace will make their employees feel connected and meaningful in the workplace, employees will perform better, appear more often and contribute more to a better atmosphere in the workplace (Gull and Doh, 2004).

Several large universities in Indonesia are often reprimanded by policy makers because they have been accused of having done "cardinal sin" to open off-campus programs and instead focus more on seeking profit (Effendi, 2003; Suryarama, 2009). This certainly tickles our scientific instincts to question the ideological identity that is carried, attached to and being affixed to a number of private universities. Often, the ideological identity that is carried out is contrary to the reality of the performance produced. The relationship between ideological identity and personal mindset in an organization is also an interesting question. Thus, it certainly becomes very relevant and interesting for academic people to study scientifically the individual identity strength and behaviors that can be used as guidelines for governance indicators and the performance of ideology-based private universities.

To achieve good university governance, human resources play a very important role in addition to other resources owned by the organization. Organizational behavior studies suggested that there are three determinants of behavior in organizations, namely, individuals, groups and structures. These three things are studied under an organization's influence with the aim of improving organizational performance. Organizations must believe that in order to achieve excellence, it is necessary to produce the highest possible individual performance. Basically, individual performance affects team performance and ultimately affects overall organizational performance. The behavior that demands the

organization is not only in-role behavior but also extra-role behavior. Extra-role behavior is very important because it provides better benefits to support the sustainability of the organization (Oguz, 2010). Extra-role behavior within the organization is known as OCB.

OCB is an individual contribution that exceeds the demands of the role at work. This OCB involves several behaviors including helping others, becoming volunteers for extra tasks, obeying the rules and procedures in the workplace. These behaviors illustrate "employee added value" which is a form of prosocial behavior, namely, positive, constructive and meaningful social behavior (Aldag and Resckhe, 1997). OCB is a term used to identify employee behavior outside of its main tasks; however, this behavior is desirable and useful for the organization (Neami and Shokrkon, 2004). Therefore, it can be concluded that OCB is an attitude that many organizations expect to be held by their employees. This is because OCB is considered to benefit organizations that cannot be added with the basis of the obligation of the formal role as well as with the form of contract or recompensation. If seen further, OCB is a factor that contributes to the overall work of the organization.

Religious ideology-based higher educations produce performance that is not only limited to academics, but also to the quality of the ideology that it adheres to. The quality of ideology must be maintained and carried out consistently because the mission of higher educations is not limited to academic quality, but must produce qualified graduates ideologically, thereby contributing to the sustainability of the organization. Performance measurement in an organization is not only based on the performance that has been determined but should also be based on spirituality. Organizations that apply spirituality in the workplace will make their employees feel connected and meaningful in the workplace, employees will perform better, appear more often and contribute more to a better atmosphere in the workplace (Gull and Doh, 2004).

Based on the background above, the purpose of this study is to determine the effect of identity strength and OCB on good university governance and its impact on performance of religious ideology-based universities. Some researchers who are the contributors to this study are Oguz (2010): The behavior that demands the organization is not only in-role behavior but also extra-role behavior (OCB); Scott and Lane (2000): Organizational identity arises from complex and dynamic mutual interactions between managers, organizational members and other stakeholders; Junaid (2015): Accountability: reflection on symbolic meaning and organizational citizenship behavior based on ideology; and Prasetyo (2012): Developing organizational identity as a business strategy. Originality in this study is testing the mediating effect of good university governance that collaborates with OCB and performance variables, which are carried out at religious ideology-based universities in Indonesia that have different characteristics from universities in other regions.

Originality in this study is as follows: good university governance and performance have been the subject of lot of previous research, but in this study, the focus is on religious ideology-based higher educations, as it is known that religious ideology-based universities are full with ideological values that become brands. If ideological identity is used as one of the founders of good university governance and performance, it is expected that accountability and education performance will be better.

There are two functions that can be given in this study, namely, first, theoretical function. Theoretically, the results of this study can provide support to the stakeholder theory, for research on performance and good university governance; legitimacy theory; and social cognitive theory, in uncovering empirical facts of OCB and the identity strength to good university governance and performance so as to provide indicator guidelines to explain or strengthen the theory that already exists regarding the concept of governance and performance in ideology-based private universities. Second is a practical function. The findings of this study are expected to be used as a basis for indicator guidelines used to improve good university governance practices and the existing performance of

ideology-based private universities. For the government, it is hoped that it can serve as a regulatory basis for good university governance and performance in ideology-based private universities.

2. Literature review

2.1 Stakeholder theory, legitimacy theory, and social changes theory

The main topic in this study is the performance of religious ideology-based private higher educations. This performance is strongly influenced by higher education governance. To create good governance, an important ideology-based private university includes identity strength and OCB in the management of universities. This study is a study in the realm of social responsibility accounting that uses the stakeholder theory and the social legitimacy theory.

Donalson and Preston (1995) stated that the stakeholder theory was a standard element, consisting of general assumptions and basic ideas to lead management to make a standard and a defined statement. Furthermore, it was said that the stakeholder theory was the basis of an organization model where all people or groups with legitimate interests participated in an organization to obtain benefits and there was no top priority of one interest and benefit over the other.

The realization of accountability in ideology-based universities is by creating good university governance that covers academic quality that is based on the core values of universities that will be given to stakeholders. And, finally, recognition from the public is created, where Deegan (2002) stated that the legitimacy theory was a managerial perspective in terms of how managers chose strategies to maintain their legitimacy. Legitimacy was the recognition of stakeholders to the organization, which could be controlled by the organization itself. This indicates that changes in social values and norms are motivations for organizational strategy change, which are legitimacy goals. Organizational legitimacy can be seen as something desired, sought by stakeholders from the organization. Thus, legitimacy is a potential benefit or resource for a company to survive (going concern).

The essence of the stakeholder theory if associated with the legitimacy theory suggests that the company should reduce the expectation gap with surrounding public in order to increase the legitimacy (recognition) of the community. It turns out that there is a common thread for that, universities should maintain their reputation by shifting the orientation pattern (goal) that was originally solely measured by economic measurements that tend to be shareholder orientation, toward calculating social factors as a form of concern and alignment with the social problems of the community (stakeholders oriented). Universities cannot break away from the surrounding social environment, as they need to maintain stakeholder legitimacy and occupy it in the framework of policy and decision making so that it can support the achievement of the university's vision, mission and goals.

This study focuses on the performance and good university governance practices in ideology-based universities by basing it on the stakeholder theory, legitimacy theory (Freeman, 1994) and social changes theory (Blau, 1964) as supporting theories, which basically stated that performance and governance could be contextual because the effectiveness of its implementation would be influenced by other variables in the context of the organization's environment. In this study, the variables in question are the variables of identity strength and OCB. This is based on one thought that OCB and the identity strength should have been internalized by ideology-based universities that have different philosophies and values from other universities so that it is seen in the performance of the organization.

2.2 Identity strength

Giddens (1991) stated that self-identity is formed by the ability to perpetuate narratives about oneself, thus forming a constant feeling of biographical continuity. Therefore, identity is something that we create and something that is always in the process, a movement of

departure rather than arrival. Identity shapes what we think about ourselves today from the perspective of our past and present situations, along with what we think, want our future expectations.

Organizational identity arises to be understood from its members. Strong organizational identities tend to give a clear meaning to members of the organization (who we are), which allows them to decide whether the identity of the organization matches their needs and desires. Thus, an organization with a strong identity will tend to attract and retain the people in it (Gioia and Thomas, 1996). When organizations use identity as a guide to what they are capable of doing, organizational identity can help members find solutions and opportunities, find procedures and standard procedures, and set success criteria (Dutton and Dukerich, 1991). Thus, it can be concluded that if an organization member has a strong identity, then he/she will unite (with organization) eventually, and will perform according to company goals.

Organizational identity can be defined as an inherent or attached characteristics or identity of the organization. Organizational identity can be seen not only in terms of the logo or brand or company name, but more broadly includes policies, work ethics and special characteristics inherent in the organization. Scott and Lane (2000) argued that organizational identity arised from complex and dynamic interactions between managers, organizational members and other stakeholders. Organizational identity is seen from two aspects, namely, internal and external with insider viewpoints (company insiders) and outsiders (people outside the company). Therefore, the translation of organizational identity must be seen as integral between what is seen from the organization and what is shown by the organization.

The research conducted by Prasetyo (2012) developed organizational identity as a business strategy. The results of the study found the importance of the use and development of organizational identity as a business strategy that kept the company surviving and sustaining. Organizational identity as a differentiator with other organizations plays an important role as a determinant of the success of a company, which creates the motivation needed to arouse organizational behavior with a sense of volunteerism, especially if the identity is in accordance with the values espoused by individuals within the organization. Thus, it can be concluded that identity strength of an organization plays an important role in the strategy carried out by the organization in the future.

2.3 Organizational citizenship behavior (OCB)

Organ (1990) defined OCB as individual behavior that was free (discretionary) and did not directly receive appreciation from the formal reward system and encourage the effectiveness of organizational functions. OCB was free and voluntary because these behaviors were not found in job descriptions that were based on contracts with organizations, but as personal choices. Good employees (good citizenship) tended practice this OCB behavior. Organizations would not succeed well without members who implemented OCB behavior (Markoczy and Xin, 2002).

A good organizational citizen (OCB) is defined as an employee who contributes effectively to the organization, which is not explicitly requested by the boss or written in his job description (discretionary) and there is no formal reward (incentive). The continuity of social exchange as a social process that relies on the principle of "mutual trust" and reciprocity (repetition) by the actors, which means that in each individual involved, they must trust each other and reduce the behavior they have implemented so far in order to fulfill their needs they continue to get help from other individuals.

Podsakoff *et al.* (1998) defined OCB into five aspects that can help an organization to improve employee performance, namely: conscientiousness, meaning that employees had in-role behavior that met the level above the minimum required standards; altruism,

meaning willingness to provide assistance to other parties; civic virtue, meaning that the active participation of employees in thinking about the life of the organization, for example, was always looking for the latest information that supported the progress of the organization; sportmanship, meaning more emphasis on the positive aspects of the organization rather than the negative aspects, indicating behavior of disliking protest, complain and not raising small problems; and courtesy, meaning to do good and respect others, including behavior such as helping someone to prevent the occurrence of a problem or making steps to overcome the development of a problem.

2.4 Good university governance

The implementation of a higher education institution needs to be explored in depth. This becomes urgent because many new challenges arise in the administration of a higher education. These new challenges are aspects that were not previously taken into account by ideology-based private universities, including how to grow new sources of productive funding, financial management, greater freedom in formulating curriculum and other matters related to academics, public accountability and so on.

As for one of the concepts that are currently being mainstream in the administration of higher education is the concept of good university governance. This concept is actually a derivative of a more general governance concept, namely, good governance. Good governance requires eight general/basic characteristics, namely, participation, consensus orientation, accountability, transparency, responsiveness, effective and efficient, equality and inclusiveness, and law enforcement/supremacy. In simple terms, good university governance can be seen as the application of the basic principles of "good governance" concept in the system and process of governance in higher education institutions, through various adjustments made based on values that must be upheld in the administration of higher education, in particular, and in education, in general. It is based on the goal of developing academic education and science and the development of a whole person. Others are placed as tools or means, not as basic goals.

2.5 Conceptual framework and hypothesis

Based on the previous theory and empirical review, the conceptual framework with the relationship between research variables can be formulated as shown in Figure 1.

Based on the theory and results of previous empirical research, research hypotheses for this study can be formulated as follows:

- H1.* There is a positive influence of identity strength and OCB on good university governance both simultaneously and partially in ideology-based private universities.



Figure 1.
Conceptual framework

-
- H2.* There is a positive influence of identity strength and OCB on performance both simultaneously and partially in ideology-based private universities.
- H3.* There is a positive influence of identity strength, OCB and good university governance on performance both simultaneously and partially in ideology-based private universities.

3. Material and methods

The design of this study was an explanatory design. This study had a deductive theoretical direction; therefore, the core method was quantitative. The "import" strategy served as a complement to the main method. With the time horizon, the selection of research objects in religious ideology-based universities managed by foundations where the funds management of universities are sourced from the people is based on the consideration that, at present, the identity strength that is inherent in a higher education is funded by the people, as well as OCB is reflected in the behavior of people in the organization so that it has an impact on good university governance and performance, as described in the background at the beginning of this paper.

The research approach used was a survey study (quantitative). The location of the study was in the study programs in each faculty in religious ideology-based private universities in South Sulawesi and Aceh on the grounds that study program is the heart of higher education, which is a meeting place between stakeholders. This survey and case study used qualitative data and quantitative data sourced from primary data and secondary data. Quantitative data were obtained from the results of mail survey using research instruments and publication data from universities that became research sites.

The population in this study was religious ideology-based private universities in Makassar and Aceh City, while the research sample was the existing study programs in each faculty, with the reason that study programs are the heart of the higher education, which is a meeting place between stakeholders. Purposive sampling was conducted to determine which universities would be selected as survey samples. In this study the criteria are: private universities based on ideology and ownership of people for purposes of research sites, while for research samples, samples are proxied by educators, have become heads of study programs and work period of educators is W 15 years.

To obtain research data, several methods were carried out, namely, questionnaire, documentation and observation. Quantitative research data were obtained by direct questionnaires and interviews with people involved in study programs at universities that were the samples of the study (teaching staff); this survey was conducted to obtain data about the variables studied which would then be analyzed to answer research questions as well as to test the model that has been developed in the study. Questionnaires were arranged on a Liker scale with five answer choices, for very unsuitable answer, it was given a score of 1, unsuitable was given a score of 2, less suitable was given a score of 3, suitable was given a score of 4 and very suitable was given a score of 5. Documentation was carried out to obtain information about the practice of higher education management (GUG) and the performance of higher education management which was published; this was done to complete the survey data. Direct observation and recording activities were carried out by researchers directly on the subject of research, on events and actions carried out by individuals who were the research sample.

The basis for determining the nature of indicators was theory and previous research, which were empirical. Variable indicators in this study were reflective, i.e. the direction of causality relationship was from construct to indicator. The latent construct in this study had a second-order construct. The data analysis technique used was partial least

square-structural equation modeling (PLS-SEM) with the conversion of path diagrams to equation systems; there were two estimation models for equations:

$$Y_1 = f(X_1, X_2), \quad (1)$$

$$Y_2 = f(X_1, X_2, Y_1). \quad (2)$$

Therefore, from Equation (1), the good university governance function (Y_1) and, from Equation (2), performance function (Y_2) can be rewritten as:

$$Y_2 = f\{X_1, X_2, Y_1(X_1, X_2)\}. \quad (2a)$$

Here, X_1 is the identity strength, X_2 is the OCB, Y_1 is the good university governance and Y_2 is the performance.

Operational definitions of variables are presented in Table I.

4. Results and discussion

4.1 Instrument validity test

This study used a questionnaire to obtain data. Some parts of the questionnaire were perceptions with a Likert scale. For this reason, it was necessary to test whether the results of the questionnaire data were valid and reliable. Validity test of the data was also measured by the construct validity approach and the Pearson product moment correlation test technique between each indicator score and the total construct score. Strong correlation was observed between constructs and question items and weak relationships between other variables (Hartono, 2011, p. 70). Analysis of this correlation coefficient would produce correlation values for each indicator variable of latent variable. Question items were said to be valid if the correlation value > 0.3 , and then the data were said to be valid. While the reliability of the instrument was tested with Cronbach's α analysis tools. If Cronbach's α coefficient was above 0.60, it indicated a reliable instrument. On the contrary, if Cronbach's α coefficient was below 0.60, it indicated that the instrument was not reliable. The following was a complete validity and reliability test (Table II).

4.2 Reliability test

Similar with validity test, reliability test was also done statistically by calculating the amount of Cronbach's α . Reliability test was used to measure a questionnaire that was used as an indicator of variables. If the α coefficient was ≥ 0.6 , then the indicator was said to be reliable. Reliability test results are as follows.

Table III shows that the reliability of all variables was ≥ 0.6 . It means that the measuring instrument used in this research was reliable. Thus, the questionnaire was feasible to be distributed to 124 respondents in this study. Based on the table above, it can be seen that all indicators in each variable had a correlation value greater than 0.30; therefore, the research instrument was declared as valid. The Cronbach's α value for all variables was greater than 0.60; therefore, it can be said that the research instrument was also reliable (performance).

4.3 Goodness-of-fit model

The goodness-of-fit test used predictive-relevance (Q^2). R^2 value of endogenous variables of good university governance (Y_1) was 0.607 and performance (Y_2) was 0.605. Predictive-relevance values were obtained by the formula:

$$Q^2 = 0.845.$$

Variable	Definition	Indicator	Item
Identity strength (X)	Measurement of differentiator of organizational identity with other organizations that play an important role as determinants of the success of the company, which creates the motivation needed to arouse organizational behavior with a sense of volunteerism, especially if the identity is in accordance with the values espoused by individuals within the organization	Homogeneity (X_{11})	The academic community has the same understanding as identity (X_{111}) Organizational identity is contained in the vision and mission (X_{112}) The actions of academic community reflect identity (X_{113}) Higher education identity becomes unifier (X_{114})
		Intensity (X_{12})	The academic community is consistent in fighting for distinctiveness (X_{121}) The contents of the study program curriculum reflect identity (X_{122}) Management policy reflects identity (X_{123}) The academic community comes from different social, cultural backgrounds (X_{124})
		Complexity (X_{13})	The diversity of backgrounds of academic community becomes unifying (X_{232}) Higher education identity is able to control behavior (X_{233}) Help coworkers to work more productively (X_{231}) Help colleagues who are having a lot of work (X_{212}) Help the work of colleagues who have never entered work (X_{213})
Organizational citizenship behavior (X_2)	Measurement of individual behavior that is free (discretionary), and does not directly receive an award from the formal reward system and encourage the effectiveness of organizational functions	Altruism (X_{21})	
		Conscientiousness (X_{22})	Do not complain about the work given (X_{221}) Create a clean workplace (X_{222}) Always complete the task on time (X_{223}) Criticize trivial things (X_{231}) Find deficiencies in things that have been done at work (X_{232}) Express dislike of changes made by management (X_{233}) Do not complain about the work given (X_{234})
		Sportmanship (X_{23})	

(continued)

Table I.
Definition of
variable operations

Table I.

Variable	Definition	Indicator	Item
Good university governance (Y ₁)	The application of the basic principles of the concept of "good governance" in the system and process of governance in higher education institutions, through various adjustments made based on values that must be upheld in the administration of higher education in particular and education in general	Civic virtue (X ₂₄)	Inform development at work (X ₂₄₁) Pay attention to everything that provides information about the workplace (X ₂₄₂) Follow and participate in meetings at work (X ₂₄₃) Give attention to everything that provides information about the workplace (X ₂₅₁)
		Courtesy (X ₂₅)	Follow and participate in meetings at work (X ₂₅₂) Able to predict the future, formulate and communicate vision (Y ₁₁₁) Facilitate the development of interests, talents and creativity (Y ₁₁₂) Manage and place educators and education personnel to succeed in higher education programs (Y ₁₁₃) The curriculum is always developed periodically (Y ₁₁₄) Has a management system that guarantees wider access (Y ₁₁₅) Able to create a governance system that can encourage the development of science and technology (Y ₁₁₆) Has a board of trustees, academic senate, higher education senate (Y ₁₁₇) Has a work unit that carries out monitoring and periodic evaluation of performance (Y ₁₁₈) Have a community service institution/unit (Y ₁₁₉) Academic guidelines and rules (Y ₁₁₀) There are student assistance activities (Y ₁₁₁) Have a continuous quality assurance system (Y ₁₁₁₂) Has a graduate tracking mechanism for study program development (Y ₁₁₁₃) Disseminate and promote the results of research and community service (Y ₁₁₁₄) Have data and information about the publication of scientific works, patents, innovative works and the results of community service (Y ₁₁₁₅) Have religious activities according to the higher education ideology (Y ₁₂₁) Have institutions that foster activities worthy of religious ideology (Y ₁₂₂) Have worship facilities according to higher education ideology (Y ₁₂₃) The implementation of religious ideology values contained in the curriculum (Y ₁₂₄) Community service contains elements of higher ideological values of the university (Y ₁₂₅) Educators in each subject include aspects of ideological values (Y ₁₂₆) The academic environment reflects the values of religious ideology (Y ₁₂₇)
		Accountability ideology (Y ₁₂)	

(continued)

Variable	Definition	Indicator	Item
Performance(Y_2)	The results of the work of educational institutions that are assessed in terms of spiritual, work results	Spiritual performance (Y_{21})	<p>Activities that characterize the value of religious ideology are structured and addressing (Y_{128})</p> <p>Have accountability reports on religious activities (Y_{128})</p> <p>Emphasize that work is a form of worship (Y_{211})</p> <p>Provide facilities for worship activities (Y_{212})</p> <p>Hold routine activities to increase faith and piety (Y_{213})</p> <p>Provide special time for worship activities (Y_{214})</p> <p>Community service activities as part of social worship (Y_{215})</p> <p>Provide opportunities for academics to develop themselves (Y_{216})</p> <p>Uphold self-esteem according to the ideological values embraced by higher education (Y_{217})</p> <p>Uphold self-esteem according to the ideological values adopted by higher education (Y_{218})</p> <p>Emphasize the importance of building a sense of kinship and brotherhood (Y_{219})</p> <p>Depth of curriculum content according to the development of science and technology (Y_{221})</p> <p>Teaching burden that is provided by educators is in accordance with national education standards (Y_{222})</p> <p>Academic activities are in accordance with the academic calendar (Y_{223})</p> <p>Each teaching staff plans, implements, processes and evaluates learning outcomes (Y_{224})</p> <p>Graduates' assessment competencies include attitudes, knowledge, independence, which are beneficial to humans (Y_{225})</p> <p>Educators have professional qualifications as learning agents (Y_{226})</p> <p>Educators are actively involved in community service (Y_{227})</p> <p>Educators are actively involved in scientific research (Y_{228})</p> <p>Facilities and infrastructure are available to support the learning process (Y_{229})</p> <p>Collaborate with government agencies (Y_{2210})</p> <p>Study programs have partners with private parties (Y_{2211})</p> <p>Allocate investment costs, operational costs and personal costs (Y_{2212})</p> <p>Assessment of learning outcomes based on assessment standards (Y_{2213})</p> <p>Available academic system based on computerization (Y_{2214})</p>
		Implementation performance (Y_{22})	

Table I.

Variables	Indicators	Item	Correlation	Remark	
Identity strength (X_1)	X_{11}	X_{111}	0.740	Valid	
		X_{112}	0.662	Valid	
		X_{113}	0.733	Valid	
		X_{114}	0.711	Valid	
	X_{12}	X_{121}	0.728	Valid	
		X_{122}	0.606	Valid	
		X_{123}	0.621	Valid	
		X_{131}	0.486	Valid	
		X_{132}	0.598	Valid	
	Organizational culture behavior (X_2)	X_{21}	X_{211}	0.474	Valid
			X_{212}	0.546	Valid
			X_{213}	0.604	Valid
		X_{22}	X_{221}	0.696	Valid
			X_{222}	0.312	Valid
X_{223}			0.604	Valid	
X_{231}			0.534	Valid	
X_{23}		X_{232}	0.679	Valid	
		X_{233}	0.507	Valid	
		X_{234}	0.694	Valid	
		X_{241}	0.339	Valid	
		X_{242}	0.384	Valid	
		X_{243}	0.686	Valid	
		X_{251}	0.662	Valid	
Good university governance (Y_1)		Y_{11}	X_{252}	0.398	Valid
	Y_{111}		0.544	Valid	
	Y_{112}		0.565	Valid	
	Y_{113}		0.562	Valid	
	Y_{114}		0.587	Valid	
	Y_{115}		0.564	Valid	
	Y_{116}		0.647	Valid	
	Y_{117}		0.612	Valid	
	Y_{118}		0.645	Valid	
	Y_{119}		0.649	Valid	
	Y_{12}	Y_{121}	0.659	Valid	
		Y_{122}	0.617	Valid	
		Y_{123}	0.614	Valid	
		Y_{124}	0.559	Valid	
		Y_{125}	0.691	Valid	
		Y_{126}	0.645	Valid	
		Y_{127}	0.557	Valid	
		Y_{128}	0.583	Valid	
Performance (Y_2)	Y_{21}	Y_{129}	0.682	Valid	
		Y_{1210}	0.642	Valid	
		Y_{1211}	0.603	Valid	
		Y_{1212}	0.576	Valid	
		Y_{1213}	0.640	Valid	
		Y_{1214}	0.535	Valid	
		Y_{211}	0.627	Valid	
		Y_{212}	0.595	Valid	
		Y_{213}	0.701	Valid	
		Y_{214}	0.662	Valid	
	Y_{215}	0.676	Valid		
	Y_{216}	0.614	Valid		

Table II.
Instrument
validity test

(continued)

Variables	Indicators	Item	Correlation	Remark
		Y ₂₁₇	0.637	Valid
		Y ₂₁₈	0.617	Valid
		Y ₂₁₉	0.615	Valid
		Y ₂₁₁₀	0.677	Valid
		Y ₂₁₁₁	0.656	Valid
		Y ₂₁₁₂	0.682	Valid
		Y ₂₁₁₃	0.716	Valid
		Y ₂₁₁₄	0.643	Valid
		Y ₂₁₁₅	0.657	Valid
	Y ₂₂	Y ₂₂₁	0.637	Valid
		Y ₂₂₂	0.644	Valid
		Y ₂₂₃	0.715	Valid
		Y ₂₂₄	0.682	Valid
		Y ₂₂₅	0.688	Valid
		Y ₂₂₆	0.679	Valid
		Y ₂₂₇	0.725	Valid
		Y ₂₂₈	0.695	Valid
		Y ₂₂₉	0.664	Valid

Table II.

Variables	Cut-off value	Cronbach's α	Remark
Identity strength (X_1)	> 0.6	0.860	Reliable
Organizational citizenship behavior (X_2)	> 0.6	0.880	Reliable
Good university governance (Y_1)	> 0.6	0.852	Reliable
Performance (Y_2)	> 0.6	0.750	Reliable

Table III. Reliability test

The calculation results showed predictive-relevance value of 0.9921 or 84.5 percent; thus, the model was worthy of being said to have a predictive value, that was, spiritual performance. The predictive value of spiritual performance of 84.5 percent indicated that the diversity of data that can be explained by the model was 84.5 percent, or in other words, the information contained in the 84.5 percent data can be explained by the model. The remaining 15.5 percent was explained by other variables (which were not contained in the model) and errors.

4.4 Direct influence test

Inner model test (structural model) essentially tests the hypothesis in the study. Hypothesis testing was done by *t*-test (*t*-statistics) in each part of the direct influence partially. Complete analysis results contained in the results of PLS-SEM analysis can be seen in Table IV and Figure 2.

Based on PLS-SEM analysis test on tables and graphs, in testing the simultaneous influence of identity strength and OCB on good university governance, the average path coefficient value was 0.373 and *p*-value was < 0.001. As the *p*-value was < 0.05, it can be said that it had significant simultaneous influence. A positive value coefficient indicated the relationship between the two was positive. Thus, if the identity strength and OCB were improved together, it would lead to an increase in good university governance. Conversely, if the identity strength and OCB were reduced together, it would lead to a decrease in good university governance.

In partial testing, the influence of the identity strength on good university governance obtained the inner loading coefficient value of 0.630, with a *p*-value of < 0.001. As the

Table IV.
Analysis result:
PLS-SEM

Relationship	Coefficient	p-value	Remark
<i>H1</i>			
Identity strength→good university governance	0.630	< 0.001	Significant
Organizational citizenship behavior→good university governance	0.116	0.047	Significant
<i>H2</i>			
Identity strength→performance	0.700	< 0.001	Significant
Organizational citizenship behavior→performance	0.132	0.028	Significant
<i>H3</i>			
Identity strength→performance	0.215	< 0.001	Significant
Organizational citizenship behavior→performance	0.065	0.177	Insignificant
Good university governance→performance	0.702	< 0.001	Significant

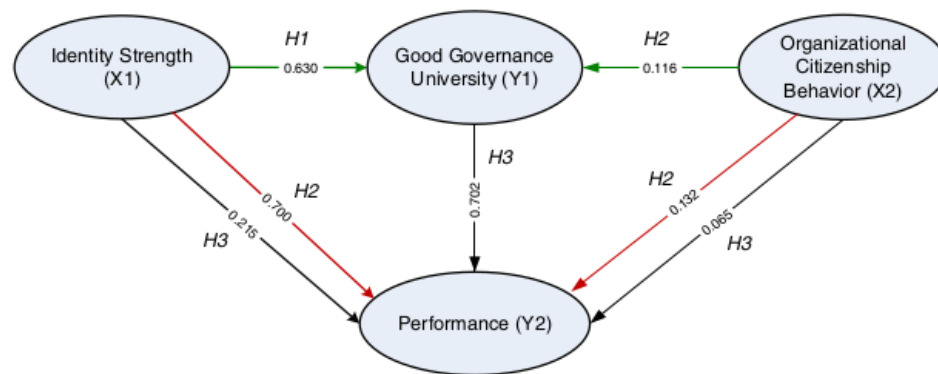


Figure 2.
Analysis result:
PLS-SEM

p -value was < 0.05 , there was a significant direct influence of the identity strength on good university governance. The inner loading coefficient was positive, indicating that the relationship was positive, which means the higher the identity strength, the higher the good university governance would be.

In partial testing, the influence of OCB on good university governance obtained the inner loading coefficient value of 0.116, with a p -value of 0.047. As the p -value was < 0.05 , there was a significant direct influence of OCB on good university governance. The inner loading coefficient was positive, indicating that the relationship was positive, which means that the higher the OCB, the higher the good university governance would be.

Thus, it can be seen that there is a positive influence of the strength of identity and OCB on good university governance simultaneously and partly in ideology-based private universities. Thus, $H1$ is accepted.

In testing the simultaneous effect between identity strength and OCB on performance, the average path coefficient value was 0.416 and p -value was < 0.001 . As the p -value was < 0.05 , it can be said that the simultaneous effect was significant. A positive value coefficient indicated the relationship between the two was positive. Thus, if the identity strength and OCB were improved together, it would lead to an improvement in performance. Conversely, if the identity strength and OCB were reduced together, it would result in a deterioration of performance.

In the partial test, the effect of the identity strength on performance obtained the inner loading coefficient value of 0.700, with a p -value of < 0.001 . As the p -value was < 0.05 , there was a significant direct effect of the identity strength on performance. The inner loading coefficient was positive, indicating that the relationship was positive, which means that the higher the identity strength, the higher the performance would be.

In partial testing, the effect of OCB on performance obtained the inner loading coefficient value of 0.132, with a *p*-value of 0.028. As the *p*-value was < 0.05, there was a significant direct effect of OCB behavior on performance. The inner loading coefficient was positive, indicating that the relationship was positive, which means that the higher the OCB, the higher the performance would be.

Thus, it can be seen that there was a positive influence of the identity strength and OCB on performance both simultaneously and partially in ideology-based private universities. Therefore, *H2* is accepted.

In testing the simultaneous influence of identity strength, OCB and good university governance on performance, the average path coefficient value was 0.345 and *p*-value was < 0.001. As the *p*-value was < 0.05, it can be said that the simultaneous effect was significant. A positive value coefficient indicated the relationship between the two was positive. Thus, if the identity strength and OCB were improved together, it would lead to an improvement in performance. Conversely, if the identity strength and OCB were reduced together, it would result in a deterioration of performance.

In partial testing, the effect of the identity strength on performance obtained the inner loading coefficient of 0.215, with a *p*-value of < 0.001. As the *p*-value was < 0.05, there was a significant direct effect of the identity strength on performance. The inner loading coefficient was positive, indicating that the relationship was positive, which means that the higher the identity strength, the higher the performance would be.

In partial testing, the effect of OCB on performance obtained the inner loading coefficient value of 0.065, with a *p*-value of 0.177. As the *p*-value was > 0.05, there was no significant direct effect of OCB on performance so that the indirect effect of OCB on the performance through good university governance was tested.

In partial testing, the influence of good university governance on performance obtained the inner loading coefficient value of 0.773, with a *p*-value of < 0.001. As the *p*-value was < 0.05, there was a significant direct influence of good university governance on performance. The inner loading coefficient was positive, indicating that the relationship was positive, which means that the higher the Good University governance, the higher the performance would be.

4.5 Indirect influence test

In addition to direct influence, testing of indirect influence (mediation effect) was also carried out. The results of indirect influence test are shown in Table V.

Based on Table V, it shown that the indirect influence of identity strength (*X*₁) on performance (*Y*₂) through good university governance (*Y*₁) had a coefficient value of 0.442 with a *p*-value of < 0.001. As the *p*-value was (< 0.001) < 0.05, the mediating effect of good university governance was significant. Thus, good university governance was a mediating variable between the identity strength and performance, indicating that the higher the good university governance, the higher will be the influence of the identity strength on performance. Next is testing the indirect influence of OCB on performance through good university governance.

Relationship	Mediation variable	Coefficient	<i>p</i> -value	Remark
Identity strength→performance	Good university governance	0.442	< 0.001*	Significant
Organizational citizenship behavior→performance	Good university governance	0.082	0.049*	Significant

Note: *Significant at 5 percent level

Table V.
Indirect influence of identity strength on performance through good university governance

Table V shows that the indirect influence of OCB (X_2) on performance (Y_2) through good university governance (Y_1) had a coefficient of 0.082 with a p -value of 0.049. As the p -value was $(0.019) < 0.05$, the mediating effect of good university governance was significant. Thus, good university governance was a mediating variable between OCB and performance, indicating that the higher the good university governance, the higher will be the influence of OCB on performance.

In addition, there was a positive influence of the identity strength, OCB and good university governance on performance, both simultaneously and partially in ideology-based private universities. Thus, $H3$ is accepted.

4.6 Discussion

There is a direct influence of identity strength and OCB on good university governance. This showed that the high identity strength and OCB will have an high impact on the good university governance. This finding is in line with the extra-rollover behavior in organizations known as OCB. The realization of accountability in ideology-based universities is by bringing up good university governance that includes academic quality that is based on the core values of higher education that will be given to stakeholders. And finally, recognition from the public is created, where Deegan (2002) stated that legitimacy theory is a managerial perspective in terms of how managers choose strategies to maintain their legitimacy. Legitimacy is the recognition of stakeholders to the organization, which can be controlled by the organization itself. This indicates that changes in social values and norms are motivations for organizational strategy change that are legitimacy goals. Organizational legitimacy can be seen as something desired, sought by stakeholders from the organization. Thus, legitimacy is a potential benefit or resource for a company to survive (going concern).

The essence of the stakeholder theory, if associated with the legitimacy theory, suggests that the company should reduce the expectation gap with surrounding public in order to increase the legitimacy (recognition) of the community. It turns out that there is a common thread for that universities should maintain their reputation by shifting the orientation pattern (goal) that was originally solely measured by economic measurements that tend to be shareholder orientation, toward calculating social factors as a form of concern and alignment with the social problems of the community (stakeholders oriented). Universities cannot break away from the surrounding social environment; they need to maintain stakeholder legitimacy and occupy it in the framework of policy and decision making so that it can support the achievement of the university's vision, mission and goals.

OCB is an individual contribution that exceeds the demands of the role at work. This OCB involves several behaviors including helping others, becoming volunteers for extra tasks, and obeying the rules and procedures in the workplace. These behaviors illustrate "employee added value" which is a form of prosocial behavior, namely, positive, constructive and meaningful social behavior (Aldag and Resckhe, 1997). OCB is a term used to identify employee behavior outside of its main tasks; however, this behavior is desirable and useful for the organization (Neami and Shokrkon, 2004). Therefore, it can be concluded that OCB is an attitude that many organizations expect to be held by their employees. This is because OCB is considered to benefit organizations that cannot be added with the basis of the obligation of the formal role as well as with the form of contract or recompensation. If seen further, OCB is a factor that contributes to the overall work of the organization.

There was a significant direct influence of identity strength and OCB on performance. High identity strength and OCB had a high impact on performance. This finding is in line with Podsakoff *et al.* (1998), who defined OCB into five aspects that can help organizations to improve employee performance, namely: conscientiousness, meaning that employees have

in-role behavior that met the level above the minimum required standards; altruism, meaning willingness to provide assistance to other parties; civic virtue, meaning that the active participation of employees in thinking about the life of the organization, for example, is always looking for the latest information that supports the progress of the organization; sportmanship, meaning more emphasis on the positive aspects of the organization rather than the negative aspects, indicating behavior of disliking protest, complain, and not raising small problems; and courtesy, meaning to do good and respect to others, including behavior such as helping someone to prevent the occurrence of a problem or making steps to overcome the development of a problem.

There was a significant influence of good university governance on performance. High good university governance had a high impact on high performance. In addition, the mediating effect of good university governance on the influence of identity strength and OCB on performance was also significant. This shows that good university governance also strengthened the relationship of identity strength and OCB to performance. To put it simply, we can see good university governance as the application of the basic principles of "good governance" concept in the system and process of governance in higher education institutions, through various adjustments made based on values that must be upheld in the administration of higher education in particular, in education in general.

Based on the explanation above, each university must be adaptive to its environment and accountability to stakeholders. According to Mardiasmo (2006), accountability must be fulfilled by public sector organizations, one of which is accountability for honesty related to avoidance of the abuse of power. The Finance and Development Supervisory Agency (BPKP) stressed the importance of accountability that considers moral and ethical issues. This is relevant and interesting to study, especially in relation to the existence of ideology-based private universities.

To achieve good university governance, human resources play a very important role in addition to other resources owned by the organization. Organizational behavior studies suggested that there are three determinants of behavior in organizations, namely, individuals, groups and structures. These three things are studied in an organization's influence with the aim of improving organizational performance. Organizations must believe that in order to achieve excellence, it is necessary to produce the highest possible individual performance.

5. Conclusions

Based on the results of PLS-SEM analysis, it was concluded that there was significant direct influence of identity strength and OCB on good university governance and performance. The higher OCB led to higher university governance and performance. In addition, there was a direct influence of good university governance on performance, meaning that the higher the good university governance, the higher the performance. In testing the mediation effect, it was found that good university governance had a significant mediating effect on the effect of identity strength and OCB on performance. This showed that good university governance strengthens the relationship between identity strength and OCB on performance.

References

- Aldag, L. and Resckhe, R. (1997), "Employee value added: measuring discretionary effect and its value to the organization", available at: <http://doctoc.com> (accessed February 10, 2017).
- Blau, P.M. (1964), *Exchange and Power in Social Life*, Willey, New York, NY.
- Boyatzis, R. and Ron, S.E. (2001), *Unleashing the Power of Self Directed Learning*, Case Western Reserve University, Cleveland, OH.

- Deegan, C. (2002), "The legitimising effect of social and environmental disclosure-a theoretical foundation", *Accounting Auditing and Accountability Journal*, Vol. 15 No. 30, pp. 282-311.
- Donalson, T. and Preston, L.E. (1995), "The stakeholder theory of the corporation: concepts, evidence and implications", *Academy of Management Review*, Vol. 30 No. 1, pp. 262-303.
- Dutton, J.E. and Dukerich, M. (1991), "Keeping an eye on the mirror: image, and identity in organizational adaptation", *Academy of Management Journal*, Vol. 34 No. 3, pp. 517-554.
- Effendi, H. (2003), *Telaah kualitas air, bagi pengelolaan sumber daya dan lingkungan perairan*, Kanisius.
- Freeman, R.E. (1994), "The politics of stakeholder theory: some future directions", *Business Ethics Quarterly*, Vol. 4 No. 1, pp. 414-427.
- Giddens, A. (1991), *Modernity and Self-Identity: Self and Society in the Late Modern Age*, Stanford University Press.
- Gioia, D.A. and Thomas, J.B. (1996), "Identity, image, and issue interpretation: sense making during strategic change in academia", *Administrative Science Quarterly*, Vol. 41, pp. 370-403.
- Gull, G.A. and Doh, J. (2004), "The transmutation of organization: toward a more spiritual workplace", *Journal of Management Inquiry*, Vol. 13 No. 2, pp. 128-139.
- Hartono, J. (2011), *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-pengalaman*, BPFE, Yogyakarta.
- Junaid, A., Sudarma, I.M., Habbe, A.H. and Syarifuddin (2015), "The mediating effect of performance on the influence of symbol interpretation and strength of identity on the accountability of ideology based private Universities in Indonesian", *International Journal of Applied Business and Economic Research*, Vol. 13 No. 5, pp. 2885-2901.
- Mardiasmo (2006), *Perpajakan*, Andi Offset, Yogyakarta.
- Markoczy, L. and Xin, K. (2002), "The virtue of omission in organizational citizenship behavior, version 1.14", available at: www.goldmark.org/livia/ (accessed March 2, 2017).
- Neami, A. and Shokrkon, H. (2004), "The relationship of organizational justice and organizational civic behavior of employees in Ahvaz industrial organizations", *Journal of Psychology*, pp. 1-2.
- Oguz, E. (2010), "The relationship between the leadership style of the school administrators and the organizational citizenship behaviors of teachers", *Procedia – Social and Behavioral Science*, Vol. 9, pp. 1188-1193.
- Organ, D.W. (1990), *Organizational Citizenship Behavior: The Good Soldier Syndrome*, Lexington Books, Lexington, MA.
- Podsakoff, P.M., Mackenzie, S.B., Paine, J.B. and Bachrac, D.G. (1998), "Some possible antecedents of in role and extra role salesperson performance", *Journal of Marketing*, Vol. 62 No. 4, pp. 87-98.
- Prasetyo, E. (2012), *Data Mining Konsep dan aplikasi menggunakan matlab*, Andi, Yogyakarta.
- Scott, S.G. and Lane, V.R. (2000), "A stakeholder approach to organizational identity", *Academy of Management Review*, Vol. 25 No. 1, pp. 43-62.
- Suryarama, S. (2009), "Peran yayasan dalam pengelolaan bidang pendidikan pada perguruan tinggi swasta", *Jurnal Organisasi Dan Manajemen*, Vol. 5 No. 1, pp. 55-62.
- Wahyuningrum, N. (2007), *Survey Pengetahuan Ibu Tentang Asi Eksklusif Dengan Pemberian ASI Eksklusif pada Bayi Di desa Sadang Kecamatan Jekulo Kabupaten Kudus*, Universitas Negeri Semarang, Skripsi.

Further reading

- Anonymous (2003), "Undang-undang No. 20 tahun 2003 tentang Pendidikan Tinggi Nasional".
- Baah, K.D. and Mekpor, B. (2017), "The leaders' emotional intelligence: an antecedent of employees' voluntary workplace behaviour: evidence from the Ghanaian banking sector", *African Journal of Economic and Management Studies*, Vol. 8 No. 3, pp. 352-365.

- Bansal, A. (2017), "A revelation of employee feelings of a alienation during post-mergers and acquisition: an outcome of perceived organizational justice", *Journal of Organizational Change Management*, Vol. 30 No. 3, pp. 417-439.
- Bungin (2003), *Metodologi penelitian kualitatif: Aktualisasi Metodologis ke Arah ragam varian Kontemporer*, PT Raja Grafindo Persada, Jakarta.
- Camilleri, M.A. (2017), "Corporate citizenship and social responsibility policies in the United States of America", *Sustainability Accounting, Management and Policy Journal*, Vol. 8 No. 1, pp. 77-93.
- Cho, I., Diaz, I. and Chiaburu, D.S. (2017), "Blindsided by linearity? Curvilinear effect of leader behaviors", *Leadership & Organization Development Journal*, Vol. 38 No. 2, pp. 146-163.
- Creswell, J.W. (2009), *Research Design, and Mixed Method Approach*, 3rd ed., Sage Publications, Thousand Oaks, CA.
- Daiser, P., Ysa, T. and Schmitt, D. (2017), "Corporate governance of state-owned enterprises: a systematic analysis of empirical literature", *International Journal of Public Sector Management*, Vol. 30 No. 5, pp. 447-466.
- dan Rose, L. (2004), *Memahami Good Government Governance dan Good Corporate Governance*, Penerbit YPAPI, Yogyakarta.
- Dedi, H. and Sumartono, Z. (2011), "Akuntabilitas Eksistensi Organisasi nonprofit dalam Perspektif governance (Studi Terhadap Yayasan Lembaga Pembinaan Masyarakat Desa Lampung)", *Jurnal Borneo Administratur*, Vol. 7 No. 1, Tahun 2011.
- Deegan, C. and Rankin, M. (1996), "Do Australian companies report environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the environmental protection authority", *Accounting, Auditing and Accountability Journal*, Vol. 9 No. 2, pp. 52-69.
- Dikopoulou, A. and Mihiotis, A. (2012), "The contribution of records management to good governance", *The TQM Journal*, Vol. 24 No. 2, pp. 123-141.
- Ehrhart, M.G.M. and Naumann, S.E.S. (2004), "Organizational citizenship behavior in work groups: a group norms approach", *Journal of Applied Psychology*, Vol. 89 No. 6, pp. 960-974.
- Fernandes, A.A.R. and Fresly, J. (2017), "Modeling of role of public leader, open government information and public service performance in Indonesia", *Journal of Management Development*, Vol. 36 No. 9, pp. 1160-1169.
- Francis (1990), "'After virtue'? Accounting as a moral and discursive practice", *Accounting, Auditing, and Accountability Journal*, Vol. 3 No. 3, pp. 5-17.
- Freeman, R.E. (1990), *Strategic Management: A Stakeholder Approach*, Pitman, Boston, MA.
- Freeman, R.E. (1991), *Business Ethics: The State of the Art*, Oxford University Press, New York, NY.
- Frensidy, B. (2007), "Persaingan Perguruan Tinggi Indonesia: a loser's game", *Manajemen Usahawan Indonesia* No. 08/TH/XXXVI/2007, pp. 51-55.
- Garg, S. and Dhar, R. (2017), "Employee service innovative behavior: the roles of leader-member exchange (LMX), work engagement, and job autonomy", *International Journal of Manpower*, Vol. 38 No. 2, pp. 242-258.
- Goede, M. and Neuwirth, R.J. (2014), "Good governance and confidentiality: a matter of the preservation of the public sphere", *Corporate Governance*, Vol. 14 No. 4, pp. 543-554.
- Habibullah, M.S., Din, B.H. and Hamid, B.A. (2016), "Good governance and crime rates in Malaysia", *International Journal of Social Economics*, Vol. 43 No. 3, pp. 308-320.
- Hair, J.F., Henseler, J., Dijkstra, T., Sarstedt, M., Ringle, C., Diamantopoulos, A., Straub, D., Ketchen, D., Hult, G.T.M. and Calantone, R. (2014), "Common beliefs and reality about partial least squares: comments on Rönkkö and Evermann", *Organizational Research Methods*, Vol. 17 No. 2, pp. 182-209.
- Hatch, M.J. and Schultz, M. (2001), "The dynamics of organizational identity", *Human Relations*, Vol. 55 No. 8, pp. 989-1018.

- Hatch, M.J. and Schultz, M.J. (2000), "Scaling the tower of Babel: relational differences between identity, image and culture in organizations", in Majken, J.S., Hatch, M.J. and Larsen, M.H. (Eds), *The Expressive Organization*, Oxford University Press, New York, NY, pp. 11-35.
- Hill, C.W.L. and Jones, T.M. (1992), "Stakeholder-agency theory", *Journal of Management Studies*, Vol. 29 No. 2, pp. 131-154.
- Hofstede, G. (1998a), "Attitude, values and organizational culture: disentangling the concepts", *Organization Studies*, Vol. 19 No. 3, pp. 477-492.
- Hofstede, G. (1998b), "Identifying organizational subcultures: an empirical approach", *Journal of Management Studies*, January, Vol. 35 No. 1, pp. 1-12.
- Hoppe, D. (2017), "Multiple commitments and behaviors: a mixed concept approach", *Journal of Product & Brand Management*, Vol. 26 No. 2, pp. 190-203.
- Hopper, T. (2017), "Neopatrimonialism, good governance, corruption and accounting in Africa: Idealism vs pragmatism", *Journal of Accounting in Emerging Economies*, Vol. 7 No. 2, pp. 225-248.
- Indarti, S., Fernandes, S. and Hakim, W.A.A.R. (2017), "The effect of OCB in relationship between personality, organizational commitment and job satisfaction on performance", *Journal of Management Development*, Vol. 36 No. 10, pp. 1283-1293.
- Jairak, K. and Praneetpolgrang, P. (2013), "Applying IT governance balanced scorecard and importance-performance analysis for providing IT governance strategy in university", *Information Management & Computer Security*, Vol. 21 No. 4, pp. 228-249.
- Janmaimool, P. (2017), "The role of descriptive social norms, organisational norms and personal norms in explaining solid waste management behaviours in workplaces", *Journal of Organizational Change Management*, Vol. 30 No. 2, pp. 184-198.
- Kozhakhmet, S. and Nazri, M. (2017), "Governing knowledge sharing behaviour in post-Soviet Kazakhstan", *Journal of Workplace Learning*, Vol. 29 No. 3, pp. 150-164.
- Kreitner, R. and Kinicki, A. (2003), *Organizational Behavior, III, Group Dan Social Processes 12*, Group Dynamics© The McGraw Hill Companies.
- Laud, G. and Karpen, I.O. (2017), "Value co-creation behaviour – role of embeddedness and outcome considerations", *Journal of Service Theory and Practice*, Vol. 27 No. 4, pp. 778-807.
- Leslie (2004), "Pentingnya good university governance", Ditjen DIKTI KEMDIKBUD.
- Marathe, G., Balasubramanian, G. and Singhal, M. (2017), "Demystifying the leadership kaleidoscope into an integrated view", *Journal of Management Development*, Vol. 36 No. 7, pp. 859-876.
- Mardiasmo (2004), *Otonomi Dan Manajemen Keuangan Daerah*, Penerbit Andy, Yogyakarta.
- Michell, R.K., Agle, B.R. and Wood, D.J. (1997), "Toward a theory of stakeholder identification and silence: defining the principle of who and what really counts", *Academy of Management Review*, Vol. 22 No. 4, pp. 853-886.
- Molines, M., Sanséau, P.Y. and Adamovic, M. (2017), "How organizational stressors affect collective organizational citizenship behaviors in the French police: the moderating role of trust climate?", *International Journal of Public Sector Management*, Vol. 30 No. 1, pp. 48-66.
- Moonen, P. (2017), "The governance of innovation from a European perspective, social articulation and transmission of knowledge", *Journal of Organizational Change Management*, Vol. 30 No. 2, pp. 243-262.
- Morgan, G. (1988), "Accounting as reality construction: towards a new epistemology for accounting practice", *Accounting, Organizations and Society*, Vol. 13 No. 5, pp. 477-485.
- Muawanah, S. (2010), "Penerapan Pembelajaran Tematik untuk Meningkatkan Hasil Belajar Calistung Siswa Kelas I MI Abdussalam Bekacak Kolursari Bangil Kabupayen Pasuruan", Tesis, Pasuruan.

- Nurunnabi, M. (2016), "Political governance and (account) ability of private universities in developing countries", *International Journal of Public Sector Management*, Vol. 29 No. 6, pp. 522-544, available at: <https://doi.org/10.1108/IJPSM-09-2014-0112>
- Organ, D. (1997), "Organizational citizenship behavior: it's construct clean – up time", *Human Performance*, Vol. 10 No. 2, pp. 85-97.
- Organ, D.W. (1988), *Organizational Citizenship Behavior: The Good Soldier Syndrome*, D.C. Heath and Company, Lexington, MA.
- Peris, R.W., Contani, E., Savoia, J.R.F. and Bergmann, D.R. (2017), "Does better corporate governance increase operational performance?", *Corporate Governance: The International Journal of Business in Society*, Vol. 17 No. 3, pp. 524-537.
- Podsakoff, M., Scott, B.M., Paine, J.B. and Bachrach, D.G. (2000), "Organization citizenship behavior: acritical review the theoretical and emperical literature and suggestions for future research", *Journal of Management*, Vol. 26 No. 3, pp. 513-563.
- Pradiansyah, A. (2007), "Spiritualitas dalam bisnis", *Lahirnya Generasi Ketiga*, SWAsembada, No. 5/XXIII/1-14 Maret, Jakarta.
- Richard, P.J., Devinney, T.M., Yip, G.S. and Johnson, G. (2009), "Measuring organizational performance: toward methodological best practice", *Journal of Management*, Vol. 35 No. 3, pp. 781-804.
- Ritzer, G.D.D. and Godman, J. (2012), *Modern Sociology Theory*, Prenada Media Group, Kencana Jakarta.
- Robbins, S.P. (1996), *Organizational Behavior: Concept, Controversies and Applications*, 7th ed., Prentice Hall, Englewood Cliffs, NJ.
- Rosemarie, S. (2010), "Studi Akuntabilitas pada Perguruan Tinggi Swasta: Satu Kajian Ilmu Administrasi Pendidikan", Disertasi Universitas Pendidikan Indonesia Bandung.
- Rossi, F. (2010), "The governance of university-industry knowledge transfer", *European Journal of Innovation Management*, Vol. 13 No. 2, pp. 155-171.
- Rubens, A., Spigarelli, F., Cavicchi, A. and Rinaldi, C. (2017), "Universities' third mission and the entrepreneurial university and the challenges they bring to higher education institutions", *Journal of Enterprising Communities: People and Places in the Global Economy*, Vol. 11 No. 03, pp. 354-372.
- Salleh, S.H. and Iqbal, A. (1995), *Accountability. The Endless Prophecy*, The Asian and Pacific Development Centre, University of California, Berkeley, CA.
- Shank, T., Hill, R.P. and Stang, J. (2013), "Do investors benefit from good corporate governance?", *Corporate Governance: The International Journal of Business in Society*, Vol. 13 No. 4, pp. 384-396.
- Shih, H.A. and Wijaya, N.H.S. (2017), "Team-member exchange, voice behavior, and creative work involvement", *International Journal of Manpower*, Vol. 38 No. 3, pp. 417-431.
- Shiple, R. and Kovacs, J.F. (2008), "Good governance principles for the cultural heritage sector: lessons from international experience", *Corporate Governance: The International Journal of Business in Society*, Vol. 8 No. 2, pp. 214-228.
- Sinha, S., Priyadarshi, P. and Kumar, P. (2016), "Organizational culture, innovative behaviour and work related attitude: role of psychological empowerment", *Journal of Workplace Learning*, Vol. 28 No. 8, pp. 519-535.
- Solimun and Fernandes, A.A.R. (2017), "Investigation the mediating variable: what necessary? (Case study in management research)", *International Journal of Law and Management*, Vol. 59 No. 6, pp. 101-110.
- Suchman, M.C. (1995), "Managing legitimacy: strategic and institutional approach", *Academy of Management Journal*, Vol. 20 No. 3, pp. 571-610.
- Tetteh, E.N. and Ofori, D.F. (2010), "An exploratory and comparative assessment of the governance arrangements of universities in Ghana", *Corporate Governance: The International Journal of Business in Society*, Vol. 10 No. 3, pp. 234-248.

- UNDP (1997), *Governance for Sustainable Development – A Policy Document*, UNDP, New York, NY.
- Van Scotter, J.R., Motowidlo, S.J. and Cross, T.C. (2000), "Effects of task and contextual performance on systematic reward", *Journal of Applied Psychology*, Vol. 85 No. 4, pp. 526-535.
- Werner, J.S. (1994), "Dimensions that make a difference: Examining the impact of in role and extra-role behaviors on supervisory ratings", *Journal of Applied Psychology*, Vol. 79 No. 4, pp. 98-107.
- Xie, L., Poon, P. and Zhang, W. (2017), "Brand experience and customer citizenship behavior: the role of brand relationship quality", *Journal of Consumer Marketing*, Vol. 34 No. 3, pp. 268-280.

Corresponding author

Kusdi Raharjo can be contacted at: kusdi.ub.jp@gmail.com

For instructions on how to order reprints of this article, please visit our website:

www.emeraldgroupublishing.com/licensing/reprints.htm

Or contact us for further details: permissions@emeraldinsight.com

Paper

ORIGINALITY REPORT

0%

SIMILARITY INDEX

0%

INTERNET SOURCES

0%

PUBLICATIONS

0%

STUDENT PAPERS

PRIMARY SOURCES

Exclude quotes Off

Exclude matches Off

Exclude bibliography On