

## Abstrak

**Tujuan** – Tujuan penelitian ini adalah untuk mengeksplorasi mekanisme pengukuran kinerja non-keuangan yang terimplementasi di Universitas XYZ. Faktor pendukung dan penghambat pengukuran kinerja non-keuangan juga akan diidentifikasi dengan menggunakan kerangka *levers of control* yang dikemukakan Simon tahun 1995 melalui tuas sistem kepercayaan, sistem batasan, sistem pengendalian diagnostik, dan sistem pengendalian interaktif.

**Metode Penelitian** – Penelitian ini merupakan penelitian kualitatif yang menggunakan metode studi kasus pada objek penelitian, yaitu Universitas XYZ. Penelitian ini menggunakan dua sumber data, yaitu data primer dan data sekunder. Data primer diperoleh penulis dari sumber data secara langsung melalui metode wawancara. Data sekunder yang digunakan adalah dokumen-dokumen yang berkaitan dengan diterapkannya mekanisme pengukuran kinerja pada objek penelitian.

**Temuan** – Hasil penelitian menunjukkan bahwa perguruan tinggi di Indonesia dikategorikan sebagai institusi dengan tingkat regulasi yang tinggi (*highly regulated institution*) yang pemerintah sebagai regulator mengatur secara ketat pelaksanaan dan tata kelola perguruan tinggi sehingga menimbulkan proses penyamaan dan legitimasi. Subjek dan indikator kinerja pada perguruan tinggi dibagi menjadi tiga kategori yaitu kinerja individu diukur dengan beban kerja dosen, kinerja program studi diukur dengan akreditasi, dan kinerja perguruan tinggi diukur dengan indikator kinerja utama. Sistem kepercayaan mengidentifikasi efektivitas pengukuran kinerja melalui nilai-nilai universitas yang tertuang dalam visi dan misi, serta lokasi sosial budaya perguruan tinggi. Sistem batasan diidentifikasi melalui birokrasi, proporsi pembagian tugas, dan limitasi pemberian wewenang. Sistem pengendalian diagnostik ditinjau dari proses evaluasi dan *monitoring* sebagai dasar pemberian *reward* dan *punishment*. Sistem pengendalian interaktif ditinjau dari program prioritas dan inovasi yang dikembangkan perguruan tinggi melalui pencapaian periode sebelumnya.

**Orisinalitas** – Objek penelitian secara khusus pada perguruan tinggi swasta yang memiliki tingkat kompleksitas dan pengelolaan yang berbeda dengan perguruan tinggi negeri. Perspektif narasumber juga digunakan untuk mengidentifikasi faktor pendukung dan penghambat pengukuran kinerja menggunakan kerangka *Levers of control*.

**Kata Kunci:** *Pengukuran Kinerja, Teori Institusional, Legitimasi, Levers of Control*



## Performance Measurement in Private University: The Levers of Control Study in Culture-based University

### Abstract

**Purpose** – The purpose of this research is to explore the non-financial performance measurement mechanisms implemented at XYZ University. Supporting and inhibiting factors for non-financial performance measurement would also be identified by using the levers of control framework proposed by Simon in 1995 through the levers of belief systems, boundary systems, diagnostic control systems, and interactive control systems.

**Methodology** – This research was a qualitative research using a case study method on the research object, namely XYZ University. This study used two sources of data, namely primary data and secondary data. Primary data was obtained by the author from data sources directly through the interview method. The secondary data used were documents related to the application of performance measurement mechanisms to the research object.

**Findings** – The results of the study showed that higher education institutions in Indonesia were categorized as highly regulated institutions in which the government as a regulator strictly regulated the implementation and governance of higher education institutions to create a process of equalization and legitimacy. Subjects and performance indicators in tertiary institutions were divided into three categories: individual performance was measured by lecturer workload, study program performance was measured by accreditation and higher education performance was measured by Main Performance Indicators (IKU). The belief system identified the effectiveness of performance measurement through the university's values contained in the vision and mission, as well as the socio-cultural location of the college. The limit system was identified through the bureaucracy, the proportion of the division of tasks, and the limits on the granting of authority. The diagnostic control system was viewed from the evaluation and monitoring process as a basis for giving rewards and punishments. The interactive control system was viewed from the priority and innovation programs developed by universities through the achievements of the previous period.

**Originality** – The objects of research were specifically private tertiary institutions with different levels of complexity and management from state tertiary institutions. The informant's perspective was also used to identify supporting and inhibiting factors for performance measurement by using the Levers of control framework.

**Keywords:** *Performance Measurement, Institutional Theory, Legitimacy, Levers of Control*