

Descending of Good Governance: Review Through Good Amil Governance, Good Enough Governance, and Good University Governance

Maulidah Narastri

Department of Economic and Business, Universitas 17 Agustus 1945 Surabaya,
Indonesia

maulidah@untag-sby.ac.id

Received: January, 2023; Accepted: February, 2023; Published: March, 2023

ABSTRACT

The purpose of this paper is to identify and examine the implementation of good governance and its derivatives, namely good amil governance, good enough governance, and good university governance from various writing methods, national to international scope. This paper uses a qualitative method with a literature review approach. The literature used by the author comes from books that are appropriate to the topic, international journals published from 2018 to 2022. The writing results obtained are topics regarding good governance and its derivatives, namely good amil governance, good enough governance, and good university governance which have been discussed in many reviews of methods and viewpoints, with mixed results. The results of research using quantitative methods with significant and insignificant results, when using qualitative methods, there are results of implementation that are appropriate and not in accordance with the rules that should be. The author hopes that there will be other reviews regarding the topic of good governance in general, and good amil governance, good enough governance, and good university governance in particular so that the study on this topic is broader.

Keywords: Good Governance, Good Amil Governance, Good Enough Government, Good University Governance, Literature Review

INTRODUCTION

Good governance which is translated as good governance is a popular thing, both in government, civil society and in the private world. Its popularity is due to the increasing complexity of the problems, as if to

emphasize that there is no change in the performance system of good governance in this country. In government (public governance), this theme is so touching.

Many argue that the basic problems of this nation will be

resolved if the government bureaucracy returns to a good path. Therefore for government officials, good governance is an obligation that must be realized. The success of implementing good governance is largely determined by the involvement and synergy of elements in governance which can be grouped into 3 categories, namely: First, the State/Government. the conception of government is basically a state activity, but further than that it also involves the private sector and civil society institutions; Second, the Private Sector. private sector actors include private companies that are active in interactions within the market system; Third, Civil Society.

Community groups in the context of the state are basically between or in the middle between the government and individuals, which includes both individuals and groups of people who interact socially, politically and economically. In administering government, government officials are one of the important actors who control the ongoing process of good governance.

The involvement of government officials in supporting the success of government administration is largely determined by, among other things, the understanding of the concept of good governance and its practice which is closely related to bureaucracy and government bureaucratic management. The concept of good governance has experienced developments and shifts in recent

years. These developments include: good amil governance, good enough governance, and good university governance.

The principle of Good Amil Governance is a governance management system for Zakat Management Institutions (LPZ) in creating a sound and correct management of Zakat, Infak and Sadaqah (ZIS) funds. The instruments for these principles consist of transparency, accountability, responsibility, independence, fairness, integrity, reliability, competence, and reputation. Zakat Management Institutions (LPZ) must be able to apply these principles very well, as an effort to provide satisfaction and increase trust for stakeholders (muzakki), that the Zakat, Infak and Sadaqah (ZIS) funds they provide, the benefits can be felt by all beneficiaries (mustahik) correctly and maximally (Anwar, 2020). On the other hand, there is the concept of good enough governance. GEG is considered to be far more suitable and compromising with the real conditions faced by many developing countries.

GEG also requires policy makers to have the courage to make adjustments to the standards of achievement of development results that are the wishes or agenda of developed countries or if there are donor agencies (Sambodo, 2017). Another development is the concept of good university governance. Consistent and continuous implementation of good university

governance can improve the quality culture and academic and non-academic services of a tertiary institution so that it is expected to contribute to a positive image, superior reputation, and high quality competitiveness.

One of the principles in implementing performance-based budgeting is accountability. Advocates of Good University Governance believe that accountability can improve student academic achievement due to increased learning motivation, increased parental involvement, and improved curriculum and teaching (Rosyid, 2014).

METHOD

The method used in writing this paper is literature review. Literature review according to Gozali (2018) is a method of writing scientific articles based on literature studies and secondary data without going through field observations. Literature review is a method systematic, explicit and reproducible to perform identification, evaluation and synthesis of the resulting works research and thoughts that have been produced by researchers and practitioners. Literature review aims to make analysis and synthesis of existing knowledge there are already related topics to be researched for find a vacant space for research that will done.

Writing a literature review has several stages. Polit & Hungler in Carnwell (2001) divides The stages

are divided into five, namely (1) defining space scope of topics to be reviewed, (2) identify relevant sources, (3) review the literature, (4) write reviews and (5) apply the literature to studies to be carried out. Ramdhani, Amin & Ramdhani. (2014) describes four stages in make a literature review, ie (1) choose the topic to be reviewed, (2) tracking and selecting suitable/relevant articles, (3) perform analysis and synthesis of literature and (4) organizing review writing. From that stage.

More detailed objectives are described by Okoli & Schabram (2010) namely (1) provides background/theoretical basis for the research to be carried out, (2) study the depth or breadth of the research already related to the topic to be researched and (3) answer practical questions with understanding of what has been produced by previous research. In the literature review used by the authors, references come from: First, international journals published in 2018-2022 concerning the concept and implementation of good governance, good amil governance, good enough governance, and good university governance.

RESULTS AND DISCUSSION: Factual Condition Arround The World

Good Governance

Research conducted regarding the implementation of good governance was conducted by Al-Zoubi et al in 2022. The study aimed at revealing the application of good

governance in Jordanian universities and its relationship to the ability to solve administrative problems from the point of view of faculty members. The sample of the study consisted of (330) members of the Faculties of Educational Sciences, and the study was conducted in the academic year 2020/2021. Using the descriptive research method, the researchers designed a questionnaire as a study tool and verified its validity and stability. The findings showed that good governance in Jordanian universities was at a high level, with the absence of statistically significant differences in good government by gender or years of experience. The findings also showed a high level of ability to solve administrative problems by the heads of academic departments in the faculties of educational sciences, with no statistically significant differences in the ability to solve administrative problems by gender or years of experience. There was a positive relationship between the degree of good governance and the ability to solve administrative problems

Good Amil Governance

Kholiq and Hartono (2021) examine good amil governance and in terms of management risks that might be faced. Risk in zakat management is a potential event, both predictable and unpredictable, which negatively impacts the level of trust, sharia considerations, and sustainability in the management process. The purpose of this study is to investigate

and formulate mitigation efforts of amil zakat governance. The research method uses an Enterprise Risk Management with the Committee of Sponsoring Organizations approach of the Treadway Commission (COSO) modification (ERM-COSO modified) with four indicators discussed that describe the level (likelihood), influence (impact), change (vulnerability) and speed (onset speed). The results of the study indicate that the identified risk of amil governance is as much as nine of the twenty seven risks that should arise with the risk level of amil governance being in an intermediate position. This is different from several previous studies. The level of risk in zakat management is largely determined by the quality of amil. The results of the heatmap analysis resulted in a small dot heatmap size which means a low level of vulnerability to risk (vulnerability), while the dot color consists of six purple, two blue and one red which means the speed of the occurrence of high risk. The impact of this risk identification requires amil recruitment patterns and the provision of good zakat management training. The recommended risk response is to reduce the risk that will occur by (1) implementing reward and punishment for amil to be more professional in carrying out their duties, (2) involving third parties (universities) in monitoring and supervising the distribution of zakat funds.

Another research was conducted by Amilahaq in 2019. This

research intended to determine the factors encouraging muzakki to pay their zakat on income through Zakat Management Organizations (ZMO). The responses of 251 respondents dominated by Semarang city residents were analyzed. The result showed that attitudes of muzakki, subjective norms, religiosity, and intention had a significant impact on zakat compliance behavior in contrast with the perceived behavioral control variable. On the other hand, those four independent variables affected significantly on intention. It can be concluded that intention can be used as intervening, especially for the perceived behavioral control which has a perfect indirect correlation to behavior. The contribution of those independent variables toward zakat compliance behavior was 64.8% (R-square was 0.648), while the rest was influenced by other variables that were not analyzed in this research. ZMO has improved its services by simplifying the method of zakat payment. Nevertheless, they still need to give the added value through the good of amil governance and provide the different value from the professional and integrated distribution of zakat funds. Still, the education and socialization towards muzakki are necessary. This research also shows there can be an intervention of the muzakkis' institutions/workplace which can be analyzed further.

Other research related to good amil governance will be written by Wijayanti in 2021. This study aims to

analyze the implementation of good amil governance in the largest zakat organization in Indonesia to provide an overview of the extent of the implementation of good amil governance. OPZ performance is not only measured by the effectiveness of zakat distribution but also seen from professionalism in organizational management which is reflected in the creation of good organizational governance. Professional management is an effort to create new public management and increase public trust in OPZ. Public trust in OPZ is very important because it relates to trust in the management and distribution of zakat in a professional manner which in turn can increase the potential for zakat acceptance so that it can be used to improve social welfare. This research is a qualitative study by analyzing the contents of the financial statements and websites of zakat organizations. The implementation of Good Governance (GG) is an important issue in order to improve the performance of OPZ which can be seen from the aspects of management, public services and public trust (muzakki) in the organization. The implementation of GG in public organizations is inseparable from the principles of transparency, accountability, responsibility, independence, and openness / honesty which are in line with the norms and ethics principles in Islamic Sharia. The results show that most zakat organizations have implemented good amil governance, but there are some components that

have not been disclosed in the financial statements or websites.

The psychological point of view this time was used by Abdullah in 2019. The author states that the implementation of Good Amil Governance as one of important aspects in standard of international zakat management institution that stated in Zakat Core Principles requires an approach that is more than just amil competence and qualification aspect. Psychological aspect of amil in work also needs to be considered in order to obtain and maintain the best human resources. As a profession that is oriented towards social benefits, amil has different working rhythm and consequences from profit institutions. This research aims to measure the happiness of amil in the workplace and see the impact on amil productivity. The result show that amil is a satisfying job, the most blissful factor for amil is work motivation, while the most unhappy factor for amil is unclear career path and less promising. In addition, the happiness level of amil also has positive relationship to the work productivity level of amil. Therefore, psychology condition of amil should be considered in order to increase the performance of zakat institutions

Good Enough Governance

The article about good enough governance can bring contributes to current discussions on state capacity, quality of institutions, and political regimes. Our analysis demonstrates

that the J-curve argument (“good institutions” in autocracies as compared to hybrid and transitional regimes) may not be generic and is not well supported by empirical evidence from the sample of post-Soviet countries. An explanatory model of the “King of the Mountain” is instead provided. Its focus is on the monopoly of political rent as a precondition for extraction of economic rent. It demonstrates an inverse correlation between the quality of institutions and the extraction of political and economic rent, and explains why an autocrat may not have an incentive to improve institutions that may make his/her monopoly vulnerable, and rather would prefer to preserve a low quality of institutions and “bad enough governance.” An analysis of a variety of external and domestic factors that may endanger this monopoly is provided. Finally, the autocrat’s alternative strategic choices are analyzed. It is argued that better payoffs for the autocrat – paradoxically – may result from partial reforms and improvement of the quality of institutions. However, for various reasons, this is not occurring in post-Soviet autocracies.

Another study was conducted by Borzel and Grimm (2018), menurut penulis In this essay, we assess how the European Union supports the development of postconflict Western Balkan societies toward stable peace, economic prosperity, and consolidated democracy, moving them along the

path to Denmark. Our analysis reveals that the EU has contributed to effective and democratic governance in its southeastern neighborhood. At the same time, its effectiveness as an external good governance builder varies. Structural postconflict conditions that are not conducive to democratization, conflicting policy objectives, the dynamic interplay between the EU and Western Balkan governments, and the involvement of domestic third-party actors in the reform process explain this variation. To make EU good governance building more effective, we recommend acknowledging conflicting objectives and using governance-building instruments consistently and credibly to reconceptualize external good governance building as a dynamic process between external and domestic actors and to take domestic actors and their preferences seriously.

Another review by Plesch and Weiss in 2021. According to the author, an ironic obstacle to better understanding World War II's significance for contemporary analysis is that mainstream international relations has shifted so dramatically away from the study of international organization and law toward global governance, including this journal's pages since 1995.7 While the move away from states and their creations, intergovernmental organizations, was a welcome reflection of complex global realities, the analytical pendulum's has swung too far. Most importantly, the United

Nations is now viewed at best as a marginal contributor to filling gaps in global governance; that role is far more peripheral than that played by the wartime United Nations or imagined for the postwar world organization. Today's leaders in Moscow and Beijing are not more difficult than Stalin or even Charles de Gaulle.

Good University Governance

Good University Governance is the basis for organizing education in Higher Education as a modern organization (Siri, 2015). Current College required to manage well-owned resources, known as the term Good University Governance (GUG). Meanwhile, according to DIKTI, Good University Governance aims to create an accountable higher education institution. (Dikti, 2014) The principles of Good University Governance are as follows: a. Transparency; b. Accountability (to stakeholders); c. Responsibility; d. Independence (in decision making); e. Fairness (fair); f. Quality assurance and relevance; g. Effectiveness and Efficiency; h. Nonprofit.

Wardhani et al (2019) wrote about Good University Governance: Budgeting Participation And Internal Control. the purpose of this study was to examine the simultaneous and partial effects of budgeting participation and internal control on good university governance at Bangka Belitung University and State Manufacturing Polytechnic of Bangka Belitung Islands, Indonesia.

Data collection used a saturated sampling method of 485 consisting of all employees and lecturers at the two colleges. Estimation models were built based on previous research studies and the Agency Theory. Data analysis techniques used multiple regression analysis along with testing classical assumptions using a Likert scale on primary data.

The results of the study showed that budgetary participation and internal control have a positive and significant effect on good university governance both simultaneously and partially, where internal control is the dominant variable influencing good university governance. This illustrates the alignment of findings with the Agency Theory. The implications for the future are that the Bangka Belitung University and the State Manufacturing Polytechnic continue to pay attention to internal control to create a resonance of good university governance towards the internationalization of higher education. In this study only two variables were used that affect good university governance. Other influences also play a role in the improvement including audit committees, organizational culture, and organizational communication climate that can be addressed by future researchers.

Another research was conducted by Junusi in 2020. According to the author based on the results of the previous research, a generalization was obtained, that

COSO-based internal control had a significant effect on good university governance. Likewise in this study, it was found that the application of good university governance at UIN Walisongo consisted of transparency, accountability, independence, responsibility for equality, fairness and participation. These values are needed by UIN Walisongo to ensure the achievement of good university governance. Based on data analysis and discussion of the application of internal control systems at UIN Walisongo with control environment variables, risk analysis, control activities, information and communication and evaluation contribute to creating good university governance, ultimately improving university longterm performance. Other findings indicate that risk assessment has no significant effect on good university governance. It means that the assessment of risks has not been implemented optimally at UIN Walisongo. It is understandable, because in general these findings are in accordance with the reality, where the risk assessment dimension is faced by most universities considering that the university is a public organization oriented service improvement, not oriented to seek profits such as private organizations. These findings can be used as a strategy for university management to improve good university governance by increasing risk assessment. These findings can also be an agenda for future research. Further research on risk management in tertiary

institutions has an impact on university performance.

Another study was conducted by Sukirman et al in 2021. Researchers stated that environmental control is essential for the achievement of organizational goals. Environmental control includes a management system, human resources, and information system. Hence, this research aims to examine the effect of an internal auditor and environmental control on good university governance. In addition, this research examines the role of the internal auditor on environmental control. The research sample technique used convenience sampling with a total sample of 121 respondents. This study uses primary data. The hypothesis test uses WarpPLS 7. The results show that internal auditor and environmental control affect good university governance. Furthermore, this study proves that the internal auditor could play a significant role in encouraging environmental control to run well and achieve the institution's goal. Therefore, all organizations should improve the effectiveness of internal auditors.

CONCLUSION

The results of research and studies from various authors around the world show that the implementation of good governance in general, and good amil governance, good enough governance, and good university governance have mixed results. When viewed from the

quantitative method, the results are significant and not significant, when viewed from the qualitative, the results are appropriate and not appropriate. The author hopes that in future writings, there will be many more researchers who examine the topic of good governance in general, and good amil governance, good enough governance, and good university governance from a multiparadigm point of view.

REFERENCES (Capital, 12 pts, bold)

- Abdullah, Z., Najmi, D. A., & Donna, D. R. (2019). Good Amil Governance in Yogyakarta: Psychological Approach. *International Conference of Zakat*, 41–49.
<https://doi.org/10.37706/iconz.2019.148>
- Amilahaq, F., & Ghoniyah, N. (2019). Compliance Behavior Model Of Paying Zakat On Income Through Zakat Management Organizations. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 8(1).
<https://doi.org/10.22373/share.v8i1.3655>
- ANWAR, M. S. (2020). Implementasi Prinsip Good Amil Governance Di Badan Amil Zakat Nasional (BAZNAS) Daerah Istimewa Yogyakarta (Doctoral dissertation, Universitas Islam Indonesia).
- Baris, O. F., Knox, C., & Pelizzo, R. (2022). "Good Enough" Governance in the Post-Soviet Eurasia. *Journal of Comparative Policy Analysis: Research and Practice*, 24(4), 329-359.

- Börzel, T. A., & Grimm, S. (2018). Building good (enough) governance in postconflict societies & areas of limited statehood: The European Union & the Western Balkans. *Daedalus*, 147(1), 116-127.
- Fuad, K., & Apriyanti, H. W. (2018). Implementasi Good University Governance (GUG) pada Perguruan Tinggi Islam Swasta Di Jawa Tengah. *Solusi*, 16(1).
- Hartono, N., & Kholiq, A. (2021). Amil Zakat Governance Risk Mitigation. *International Journal of Zakat*, 6(1), 1–12.
<https://doi.org/10.37706/ijaz.v6i1.254>
- Jabeen, N. (2007). Good or good enough governance in South Asia: constraints and possibilities. Inaugural Address as Professor to the Prince Claus Chair in Development and Equity, Delivered at Utrecht University
- Melville, A., & Mironyuk, M. (2016). “Bad enough governance”: state capacity and quality of institutions in post-Soviet autocracies. *Post-Soviet Affairs*, 32(2), 132-151.
- Nawas, A., Basri, Y. Z., Mariyanti, T., & Zulhelmy, Z. (2021). THE EFFECT OF AMIL’S ISLAMIC CHARACTERISTICS ON THE QUALITY OF FINANCIAL REPORTING OF ZAKAT MANAGEMENT ORGANIZATIONS (ZMO): GOOD GOVERNANCE AS INTERVENING VARIABLE. *International Journal of Islamic Business*, 6(No.1), 15–31.
<https://doi.org/10.32890/ijib2021.6.1.2>
- Plesch, D., & Weiss, T. G. (2015). 1945’s Lesson: Good Enough Global Governance Ain’t Good Enough. *Global Governance*, 21, 197.
- Rosyid, A., Fakhriana, A., & Huda, M. (2014). Survei atas Implementasi Good University Governance Studi Kasus STAIN Pekalongan. *Jurnal Penelitian*, 11(1).
- Sambodo, M. T. (2017). Tata kelola dan peningkatan daya saing ekonomi nasional: Suatu penelusuran konsep. *Jurnal Ekonomi dan Pembangunan*, 25(2), 33-46.
- Wijayati, F. L. (2021). Conceptualization Good Amil Governance In Zakat Institution. *Journal of Business Management Review*, 2(2), 107–135.
<https://doi.org/10.47153/jbmr22.1032021>