# ENHANCING LECTURER'S "TRI DHARMA" THROUGH PERFORMANCE MANAGEMENT SYSTEM:
## *A STUDY AT AN INDONESIAN PRIVATE UNIVERSITY*

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*Abstract-For the last decades, Institution of Higher Learning (IHL) activities has become more complex. Competitive environment, technological advances, stakeholder and profit-oriented markets have demanded IHLs to facilitate broad areas of activities which require many resources ranging from human to technical. Thus, IHL's managers as decision-makers faced the problems of finding the right performance measurement and the proper usage of Performance Management System (PMS) for measuring all of the performances especially for lecturers which measured by Key Performance Indicators (KPIs) known as "Tri Dharma". Hence, this study aims to examine the use of performance management system at one faculty of an Indonesian private university. This research is the extended version from the paper presented on 3rd Icotic 2017, titled "A Study of Strategic Communication in Supporting the Performance Management System: A Case at an Indonesian Private University". Using semi-structured interviews with 12 managers at the faculty, this study was examine how the PMS used to support lecturers in conducting the "Tri Dharma" activities by providing the guidance to reach the objectives and target of the institution. The qualitative evidence collected during the course of the research indicates that private university is now being highly competitive and it is very sensitive to changes in technology, student tastes and behaviours. In so doing, IHLs managers have to set up some suitable indicators to be measured through the Balance Score Card (BSC) as the PMS that allows faculty managerial level to translate their visions into collective visions that enhance all lecturers as teams to move in a shared-service and value-creating work. This PMS also used as a strategy map to guide with signposts and guardrails to construct and to motivate all lecturers to reach the KPIs also to maintain their performance in conducting "Tri Dharma" by linking the salary, increment, bonus to performance and make quarterly report to evaluate.*

*Keywords: Performance Management System, Key Performance Indicators, Balance Score Card*

## I. INTRODUCTION

Dynamic environment force private Institutions of Higher Learning (IHLs) as those with the status of 'university', 'institute' or 'college' to be more competitive in order to maintain their existence. These give rise to the need to manage the institutional performance especially the performance of lecturers. In this case, the performance management system become necessary to achieve a competitive position in global IHLs marketplace (Sahoo and Jena, 2012; Carenys & Sales, 2012).

Due to the rapid and dynamic change in science and technology, every managers at every faculty as decision-makers faced the problems of finding the right strategy in implementing and institutionalising the appropriate KPIs for evaluating and measuring IHLs performance, it is important to predict precisely all the targets and quantify it accurately (Laliene & Liepe, 2015). In this respect, an appropriate PMS must be used as best articles to assist in making informed decisions (Azhar, Kamal, & Rahman, 2009).

The main purpose of this paper is to describe from observation regarding the usage of Balance Score Card (BSC) as performance management system and its role to increase lecturer's performance in conducting "Tri Dharma" in one of the private university in Indonesia. Observation and several interviews were conducted and some of the faculty's data were analysed as a triangulation process.

From the literature review, there are several research study about performance management system for IHLs. This present study intends to enrich the existing research about the performance management system at IHLs with in-depth qualitative research using case study method. In this case, performance management system can be viewed not as hindering to lecturer's performance, but as the system that used by faculty managers in order to fulfil the faculty objectives. In this respect, appropriate performance management system must be used as best practices to assist in making informed decisions (Azhar, Kamal, & Rahman, 2009).

This paper focuses in examining at a macro level about the role performance management system in supporting and helping all lecturers as the agent of change at faculty activities. In so doing, observation and several interviews were conducted and along with all faculty's data were analysed as a triangulation process to gain insights on the role of performance management practises at a faculty of a private university in Indonesia.

## II. LITERATURE REVIEW
### 2.1 Tri Dharma as Lecturer's Key Performance Indicators (KPI)
In Indonesia, all IHLs (universities, colleges, institutes) has three essential roles in term of delivering education to all Indonesian regions. The roles are called "Tri Dharma" (means three activities). Accordingly, IHLs must act in response to competitive environmental also technological change, not simply by improving quality through proper implementation of existing standards in education, research and community service, but more fundamentally, as well as reviewing the relevance of the standards that have been used. It is the time to question the beliefs that the quality of higher education can be assured by meeting the criteria and following the procedures established by the Directorate General of Higher Education (DIKTI). Therefore through the "Tri Dharma", it is planned to improve the quality of the IHLs role in advancing the education in Indonesia alongside the industry sector and the government. Those three elements of Indonesian IHLs include: educational activities, empirical research and community service activities.

### 2.1.1. Educational Activities and its Corellation with Research Activities
The purpose of improvement in the educational activitirs incuding teaching-learning process is to increase its effectiveness in accommodating the development of both the students and the faculty member's knowledge and skills in concepts and theories also in practise. In this matter, research should produce teaching materials, which also should be different from the materials used for academic program (Soehendro 1998; Irawati, 2006). Therefore, the system

is expected to develop the expertise and commitment to produce teaching-learning materials, including cases, exercises, laboratory, as well as innovation in methodology (Peniwati, 2000; Irawati, 2006).

### 2.1.2 Educational Activities and its Corellation with Community Service Activities

The educational purpose and learning process is the main concern in community service activities. The community service activities should generate a sense of priority for specific knowledge relevant for the students and all of the faculty members, as well as improvisation and innovative applications in conducting the community service activities. Therefore, education is also accountable for developing skills in simplifying and applying knowledge based on context, as well as communication skills required for delivering training, consulting, and facilitating the process of organizational change (Soehendro 1998; Peniwati 2000; Irawati, 2006).

### 2.1.3 Community Service and its Corellation with Research Activities

Community service activities for students and faculty member is a part of the educational activities and also as a learning process to enhance their knowledge and skill. Peniwati (2000) believes that carrying out community service on academic and education terms would better ensure relevance to the needs of the community as well as high quality work of the faculty members. More essentially, it would ensure lower priced programme because of the cost sharing involved. Therefore, activities in community service would identify topics or problems that need to be studied, as well as data and information, which should be used to conduct this study. The research outcome must be disseminated to the community (Irawati, 2006).

### 2.2 Performance Management System

Literally, performance management system involves some processes of quantifying action that leads to performance. Thus, a performance management system can be defined as the set of indicators used to quantify both the efficiency and effectiveness of actions (Neely, Gregory, & Platts, 1995; Norhayati & Siti-Nabiha, 2009) . The traditional conceptualisation of PMS emphasises the individual employee as the main focus. Therefore organizational strategy is taken as given, and the main interest is in the mechanisms available to optimize performance.

Performance management system is about giving managers and employee teams of all levels the capability to improve their organization's direction, traction, also speed, and most important is to move it in the right direction. That direction should be as clear and focused as a laser beam, pointing toward its defined strategy (Adkins, 2006. p.36).

Performance management system consisting of specific steps and principles, which interact and work together in an interdependent way to achieve specified objectives. Nevertheless, there is no exact or right way nor recipe on how to set performance management systems, since each organization has different needs, habits, structures and models and the system must respect all those, thus its design and implementation varies from company to company (P.Taticchi, 2010). Halachmi (2005) describes performance management as: "…a broader and more meaningful concept than simple performance measurement", listing processes indicative of broader performance management such as catering to stakeholders, attending to human behavioural factors and handling issues in the environment (Dickinson, 2008).

## 2.3 Balance Score Card (BSC) as Performance Management System for IHLs

In most of Indonesian organisations, especially for governmental institutions, state-owned enterprise, and also for IHLs under government administration, BSC is implemented and used as the tools to measure the performance of the organization. The reason for using BSC based on some research also by the experience of some governmental institution that standardized Balanced Score Cards (BSC) are easily accessible for organisations and can have a potentially positive impact on many organisations (O'Boyle, 2015). Much further, globally in the case on providing information, the BSC becoming an analytical model of strategic information for all types of organisation, including for educational organisation such as IHLs. The framework Balanced Score Card (BSC), also has known and has been widely used and studied in the most literature. There are already many references on BSC. One that widely known is introduced by Kaplan and Norton (2001). Another literature mention about BSC is Speckbacher et.al. (2003) that identified three classes of implementation in practice, where BSC has the fullest contents to support action plans and incentives. There are already many existing approaches to implementing the BSC, using different numbers of steps, for example, Ahn (2001), Brewer (2002), Letza (1996), Lohman et.al. (2004), and Papalexandris et.al. (2005), who gave an integrated method to combine the existing approaches. All of those approaches mention that Balanced Score Card (BSC) is the most widely used of the various performance management tools. This method of performance management has been implemented by government institutions, small businesses and corporations.

On the case institution, as a part of an Indonesian private university under the affiliation of state-owned enterprise, BSC is used both the financial and non-financial aspects and perspectives on day to day activities as performance measurement and management system. This can include planning, evaluating and analysing, controlling, identifying problems and also justifying the decision-making processes.

## III. METHODOLOGY

In this research, an explanatory case study method is used whereby data is collected through semi structured interviews, document reviews, informal conversations and observations. It allows an in-depth understanding of the ways in which performance management system are used on a day-to-day basis.

To examine the process and the practice of performance management system inside a faculty of a private university, the specific and appropriate approach would be needed. This study examining a case and by collecting data using semi-structured interviews as the main data-collecting tool. To analyze the data, thematic sorting and classification of answers was used to identify the practice of performance management system inside the faculty (Norhayati & Siti-Nabiha, 2009).

In collecting the data, this study perform some in-depth and face to face interview with managers in a leading position with regard to product or service development. In-depth interviews is selected as they allow obtaining a detailed insight into the factors underlying the organizational context, the knowledge transfer channel and the relation between elements. The analysis of the interviews is based on a thematic sorting and classification of the answers. Various sorting tools, such as simple tables, probably will be used. The background data is based on faculty manager's information. To analyze the data, thematic sorting and

classification of answers was used to identify the practice of performance management system inside the faculty.

The data before case visit was collected from formal *report*s such as annual *report*s, KPI manual, news, press releases, informal records, and memos posted on the bulletin boards. In this getting data process, the researcher faced no obstacle because they are already been made to publish, thus it is publicly available. The documents that were reviewed are listed in Table 1.

**Table 1. Documentary Evidence**

| Documentary Evidence | Justifications |
|---|---|
| Before the case visit<br>a. Newspaper articles<br>b. Magazines articles<br>c. Homepage of the case enterprise<br>d. Published Annual Reports – 2015, 2016, and 2017<br>e. University and Faculty press release<br>f. KPI manual for Faculty | • to obtain the information regarding the background and the profile of the faculty.<br>• to obtain information concerning the condition and what happening regarding the faculty.<br>• to understand the formal organizational structure, processes, procedures and rules.<br>• to understand the formal process of managing the performance of the faculty.<br>• to find out the types of information used for measuring and managing the performance of Lecturers in conducting "Tri Dharma" activities.<br>• to understand the culture inside the faculty.<br>• to find out the formal roles of the performance management system. |

Data analysis was conducted simultaneously with the data collection. In this case, theory development helps the researcher to understand. The analysis of the case findings was accomplished using a diary or log book, *report*s, simply coding schemes, then doing some filing data and categorised it, and then display the data by some visual representations probably through diagrams, spreadsheets or flowcharts. In qualitative study, the data analysis starts from the beginning as data is collected. Thus, data analysis was conducted simultaneously with the data collection and with theory development so that process helps the researcher to understand and to shape the study.

The researcher was adopted the thematic networks proposed by Attride–Stirling (2001). In the analysis, thematic networks assist, first, in the extraction of basic themes, being the lowest order themes in the text. The basic theme does not say much about the text or group of texts as a whole but rather a statement of belief anchored around a central notion. In order to make sense, the basic themes are read together with other basic themes. Second, the basic themes are then categorised and grouped together into organizing themes. The organising themes are clusters of basic themes. The organising themes, thus, are more abstract and more revealing of what is going on in the texts. Their role is to enhance the meaning and significance of a broader theme that unites several organising themes into a global theme. It thus leads to the last process of the thematic analysis whereby the organising themes are brought together to illustrate a single conclusion or higher level theme known as the global theme. Steps in analyses when employing thematic networks are as given in Table 2.

**Table 2. Steps in Analyses Employing Thematic Networks**
**Source:  Attride-Stirling (2001:391)**

**ANALYSIS STAGE A: REDUCTION OR BREAKDOWN OF TEXT**

Step 1. Code Material
      a. Devise a coding framework
      b. Dissect text into text segments using the coding framework

Step 2. Identify Themes
      a. Abstract themes from coded text segments
      b. Refine themes

Step 3. Construct Thematic Networks
      a. Arrange themes
      b. Select Basic Themes
      c. Rearrange into Organising Themes
      d. Deduce Global Themes
      e. Illustrate as Thematic Networks
      f. Verify and refine the networks

**ANALYSIS STAGE B: EXPLORATION OF TEXT**

Step 4. Describe and Explore Thematic Networks
      a. Describe the network
      b. Explore the network

Step 5. Summarize Thematic Networks

**ANALYSIS STAGE C: INTEGRATION OF EXPLORATION**

Step 6. Interpret Patterns

The analysis illustrates the main ideas in a networks web (see Figure 1) that summarizes the main themes constituting a piece of text. The technique provides practical and effective procedures for conducting an analysis. First, it enables a methodical systematization of textual data. Second, each step in the analysis is, therefore, disclosed. Third, it allows a sensitive, insightful and rich exploration of a text's overt structures and underlying patterns. In other words, the thematic analysis seek to unearth the themes salient in a text at different levels and to facilitate the structuring and depiction of these themes.
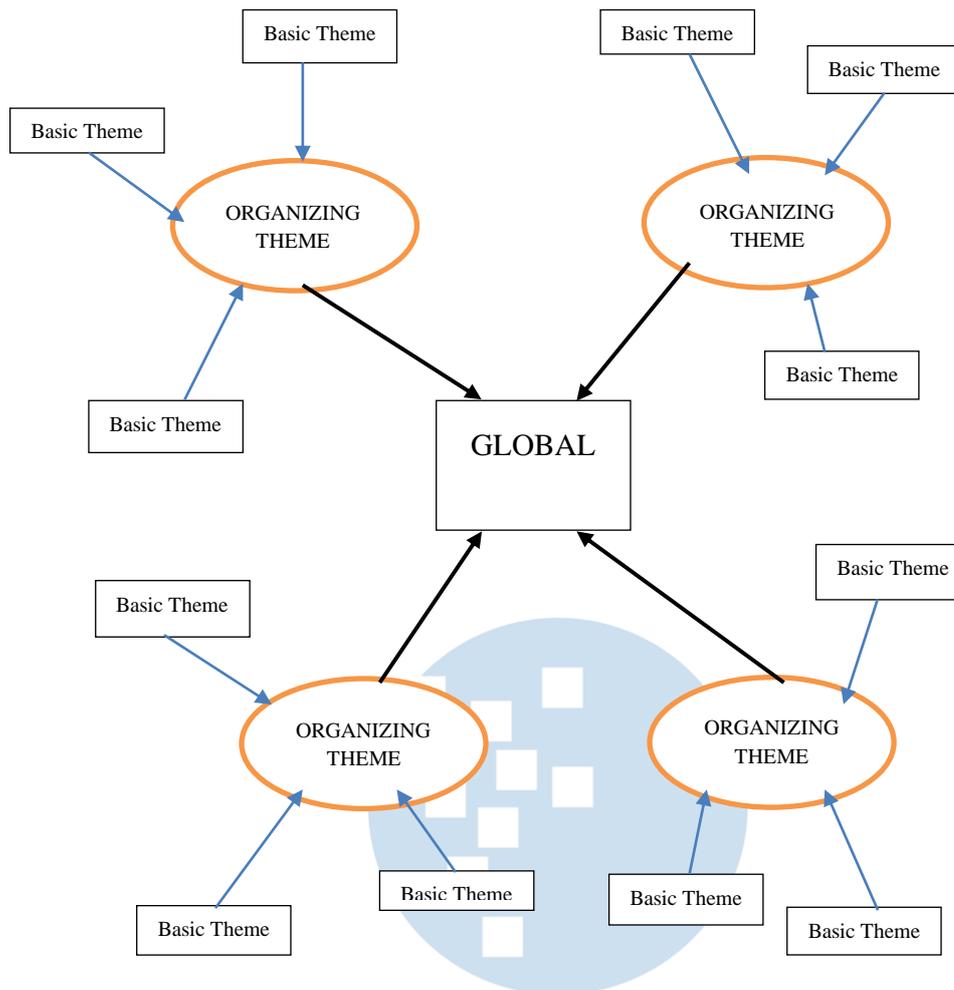
**Figure 1. Structure of a Thematic Network**
**Source: Attride-Stirling (2001, p.388)**

## IV. RESULT AND ANALYSIS

### 4.1 The BSC Practice on The Case Institution

The usage of Balance Score Card (BSC) as Performance Management System (PMS) will make some contribution to the academic financial and non-financial well-being of the institution and monitoring how effective they are in delivering their services to the final clients or customers (Azhar, Z. and Abdul Rahman, 2008). This BSC gives all faculty members an alternative view as to how they should formulate better planning and make informed decisions for faculty activities. Performance Management System (PMS) model with Balanced Score Card (BSC) approach can improve the quality of a university to be able to compete with universities both within and outside the country and to help the achievement of faculty strategic targets and indicators.

The BSC practice on the case institution, began from the condition on a critical notes such as escalating costs, diminishing resources, increased competition, unhappy customers (students, parents, etc.) and legislators demanding accountability are pressuring these education institutions to manage their costs better without reducing quality. Robert S. Kaplan and David P. Norton believe that the answer lies in the form of four barriers that must be eliminated: first, the vision barrier, only 5% of the workforce understand the strategy; second, people's

estimates, only 25% managers have incentives related to strategy; third, the management barrier, 85% of the executive team uses less than one hour of time to discuss strategy and fourth, resource barrier, 60% of organizations do not link the budget with strategy (3rd Icotic proceeding; Putri & Syarifuddin, 2017).

As a part of the university which has an objective as a world class university, there are some targets that should reached by faculty. The context of KPIs in a world-class university can be seen in different perspectives, as there are a number of views offered as to what it is all about. Altbach (2004) ists the following characteristics as benchmarks of international competitive status involving; (1) excellence in research; (2) top quality academic staff and favourable working conditions; (3) academic freedom and an atmosphere of intellectual excitement; (4) freedom to pursue knowledge (academic freedom); (5) significant measure of internal self-governance; (6) adequate facilities for academic work; and (7) consistent and substantial funding to support the university's research, teaching and other functions. The concept of a world-class university reflects the norms and values of the world's dominant research-oriented academic institutions. The world-class idea falls into the global sphere. It assumes that the university is competing with the best academic institutions in the world and is aspiring to be the pinnacle of excellence and recognition.(Altbach, 2004; Azhar et.al., 2009; Putri & Syarifuddin, 2017). On the case institution, BSC with 4 perspectives are used as performance measurement and management system at every faculties in every level. The KPIs as describe below:

**Table 3. Four Perspectives of BSC**
**Source: Internal Data of the Case Faculty; Putri & Syarifuddin (2017)**

| NO | RESPONSIBILITY |
|---|---|
| | *CUSTOMER (8)* |
| 1 | Student satisfaction |
| 2 | Employee satisfaction |
| 3 | Student's International scale achievement |
| 4 | Percentage of on-time graduation |
| 5 | Percentage of on-time exam scoring |
| 6 | Ratio of student's resignation |
| 7 | GPA score |
| 8 | Ratio of lecturer:student |
| | *INTERNAL BUSINESS PROCESS (10)* |
| 1 | Number of accredited study programme (A and B) |
| 2 | Rasto of lecturer's research |
| 3 | Scopus/Thomson index*ed research publication* |
| 4 | Non Scopus/Thomson index*ed research publication* |
| 5 | As a Committee of International conference |
| 6 | Number of lecturer with doctoral degree |
| 7 | Ratio of lecturer without academic functional position |
| 8 | Number of Professor and associate professor |
| 9 | Number of lecturer as first author on publication |
| 10 | Doctoral degree proportion as the leader on the reasearch |
| | *LEARNING & GROWTH (8)* |
| 1 | Number of patent |
| 2 | Ratio of lecturer's blog activities |

| 3 | Number of certified lecturer |
|---|---|
| 4 | Number of community service programme |
| 5 | Number of Study book |
| 6 | Number of student creativity proposal uploaded |
| 7 | Number of student creativity proposal accepted by DIKTI |
| 8 | Lecturer's EPRTs score |
| | *FINANCIAL (4)* |
| 1 | Student, account receivable |
| 2 | Revenue from existing student |
| 3 | Financial Absorption |
| 4 | *Operating Ratio* |

Those KPIs written on a management contract and based on the annual message of foundation and the university's strategic plan. Then at faculty level all KPIs will be written on the faculty managerial work plan. This faculty managerial work plan are set quarterly and the management contracts are signed by the Rector and Dean. The performance measurement and the KPIs achievement calculation is determined quarterly according to the evidence that provided by faculty's managers.

The framework of the setting up KPIs, contract management and faculty managerial work plan are as describe below:
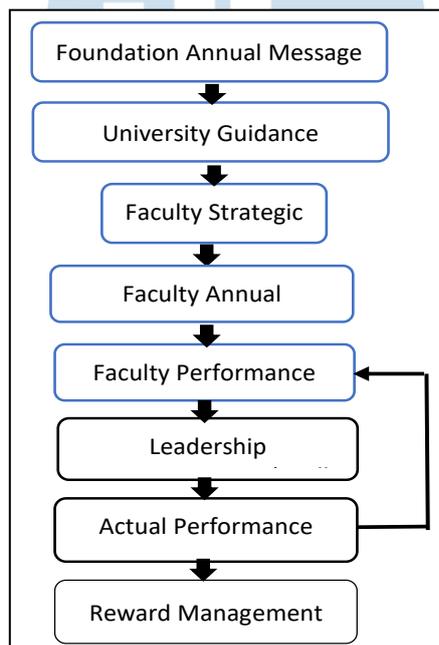


**Figure 2. Implementation Model of BSC on the Case Faculty**
**Source: Putri & Syarifuddin (2017)**

**4.2 The Use of Performance Management System in Supporting Lecturer's "Tri Dharma" at The Case Faculty**
The increasingly open and significant competition among IHLs especially private universities, which is expected to result in improved service quality for student and all stake holders, time and resources efficiency, and constant innovations in empirical research also community service activities.

New digital technology and trend, which also provides new opportunity to the case faculty to improve the competitiveness while maintaining sustainable growth in the future. The strong control system and evaluation must be used to support creativeness and innovation on educational activities, empirical research also on community service activities in order to compete in existing domestic IHLs market and also in the IHLs global market. The evaluation is based on the financial performance also non-financial performance using a proper performance management system.

Performance management identifies the university also the faculty objectives, the necessary results to achieve these objectives, the ways to be effective these objectives, and the drivers to achieve them. Just for this, the performance management has its focus on achieving the best results within the organization, department, team or individual through understanding and performance management, orienting our efforts towards efficiency within a framework of planned goals, standards and skills required. In short, performance management includes all activities that ensure the organization's objectives are being met effectively (Osmani & Ramolli, 2012).

The use of Performance Management System (PMS) on the case faculty can be describe as below:
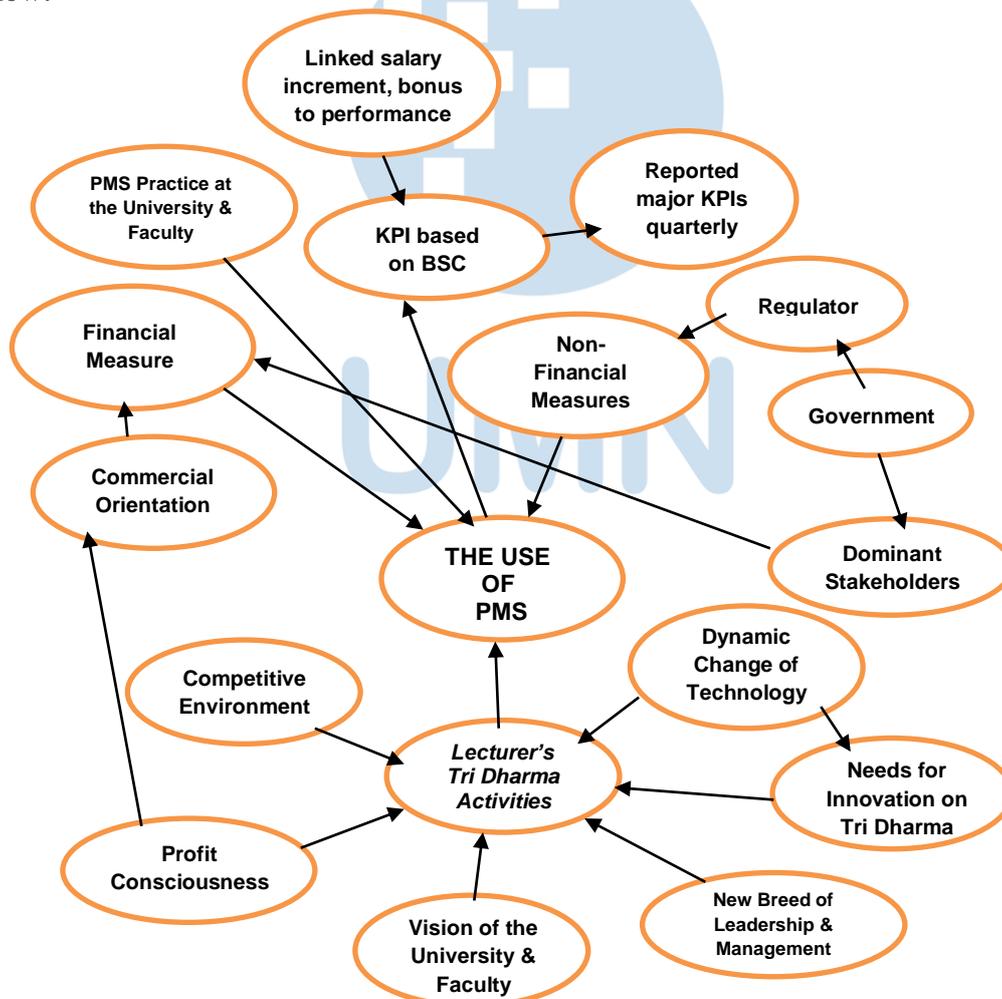


**Figure 3. Diagram: The Use of PMS in Supporting Lecturer's "Tri Dharma" Activities**

The Diagram shown the way of university and faculty on the case use the PMS as the consequences in supporting its lecturer's performance while conducting "Tri Dharma" activities:

a. The case faculty facing the competitive environment and dynamic change of technology, that brings needs for innovation on "Tri Dharma" activities. This needs would be the basic consideration in creating and maintaining innovative educational activities, empirical research and community service activities.

b. In facing the turbulence of change in knowledge, academic ways of thinking also the technology, the entire university forced in changing the organizational structure, including the change at faculy level, this bring the new breed of leadership and management.

c. The vision of the university and faculty also backup the needs in conducting such an innovative ways for 'Tri Dharma" activities.

d. As academic activities on the case faculty move from Functional Unit (FU) that provide a community service in educational activities to Costumer facing Unit (CFU), that makes university and faculty have financial KPI in earning some revenue not only from student but also from other resources (known as "non tuition fee"), and have the commercial orientation. This reflects the financial measures in BSC as PMS.

e. Because the case faculty is a part of the university that affiliated under a state-owned enterprise , the use of PMS in measuring lecturer's "Tri Dharma" activities performance whether financial or non-financial measures also being effected by government as regulator and dominant stakeholder.

f. In order to maintain the creativity and innovation in lecturer's "Tri Dharma" activities, setting up the KPI inside BSC as PMS become important, and to motivate all members of the faculty to reach the KPI, the case faulty linked the salary, increment, bonus to performance and make quarterly *report* to evaluate.

Those steps will enable the managers as decision-makers to identify and justify in setting up KPIs, evaluate the performance also in setting up the potential rewards for lecturer's "Tri Dharma" activities.

The faculty managerial effort was conducting a strategic communication to build faculty members understanding about the importance of reaching KPIs targets, calculating the individual performance as the base for calculating faculty performance. The strategic and systematic communication was conducted in every formal and non-formal forum such as annual meetings, faculty meeting, managerial meeting and staff meeting.

Because academic activities are unique, faculty managers as decision-makers faced the problems of finding the right strategy in institutionalising and communicating the appropriate key performance indicators (KPIs) for evaluating and measuring faculty performance. It requires the capability of faculty manager to analyse the appropriate target for every level of the lecturers and staff, also to separate the target due to the specificity of each level of the faculty member.

According to some interviews with faculty management about the implementation of BSC as performance management system, the process was not easy because as a service industry, all the KPIs setting cannot just adopt from production industry. And because the case institution is a private university that will also different from public sector, this institution is being

required to monitor how effective they are in delivering their services to the final customer and how to *report* to all stake holders.

## V.     CONCLUSION, RESEARCH GAP AND FUTURE RESEARCH AGENDA

Through several decades of research on IHLs (universities, colleges, institutes) performance management system and practices,  the measurement for IHLs performance studies have produced some deal of data, but has not been discuss specifically about how the performance measurement and management system for Indonesian IHLs KPIs that also known as "Tri Dharma" activities being implemented, institutionalized and communicated to the faculty members, how specifically the information and KPIs inform to the members considering the uncertainty and dynamic changes of academic and technology environment in IHLs activities. As concluded by Poolton and Barclay, most of the institution's managers including faculty managers are still relying on gut feeling regarding "best practice" in IHLs. Some research has tended to be theory-driven instead of being application-driven (Azhar et.al., 2009).

Moreover, literature shows that an effective performance measurement and management system for lecturer in conducting The "Tri Dharma" need an appropriate structure. Designing the structure of the performance measurement and management system for lecturer  as a faculty member means to identify the control objects which activities have to be monitored and to select the specific dimensions of performance and indicators from "Tri Dharma" they are responsible for.

In this case the role of faculty and university leaders in conducting and monitoring the performance management system implementation, in evaluating the lecturer's KPIs while conducting "Tri Dharma" and also in decision making is considerably important. Defining also communicating standards for performance measurement is far more challenging in IHLs than other business activities. Considered the significant differences between academic activities with other industrial activities,  it is reasonable to expect that the design of the constitutive elements and the way that leaders conducting, communicating also evaluating should be differentiated according to the IHLs type to which it is applied (Chiesa, Frattini, Lazzarotti, & Manzini, 2009; Putri & Syarifuddin, 2017).

This empirical qualitative research concluded that there are no such appropriate strategic management in conducting and implementing performance measurement and management system that might be fit for every IHLs activities also lecturers "Tri Dharma" activities in such a different environment. Therefore, first, indicators within the IHLs performance measurement and management system need to be modify to keep the overall IHLs goals for every faculty reached.

Second, faculty and university leaders need an appropriate strategic communication to deliver every information related to KPIs and institution's objectives so the faculty members can get precise understanding of their targets. Leaders through strategic communication will involved within each phase of the faculty activities to guides the team members in identifying their contributions in terms of achieving the overall goals. Further, strategic communication of the faculty leaders will establish the allocation of roles and responsibilities to the correct personnel will ensure the right people are doing the right job thus enhancing the quality of work.

This situation opens up an opportunity for researcher and academicians to seek more information and develop some in depth review about proper performance measurement and management system specifically for lecturers in conducting "Tri Dharma" activities.

As a conclusion, there is no such performance measurement and management system that work successfully for all kind of lecturer's "Tri Dharma" activities. Every university, every faculty will need different forms of control and measurement and thus a different strategic in implementing and institutionalizing the KPIs based on each lecturer's "Tri Dharma" activities.

This paper uncovers avenues for future research encompassing the following areas:
a. In-depth research on the specific model for management control system, performance measurement and management system specifically for lecturer's "Tri Dharma" activities. Research concerns should revolve around such questions as what kind of information needed and what kind of strategy in communicating the Key Performance Indicator (KPI) suitable for every lecturer's "Tri Dharma" activities.
b. Research that emphasises management control or performance management system types, dimension and values along different types IHLs especially on lecturer's "Tri Dharma" activities. This should enrich the existing literature about performance measurement and management system for IHLs activities, which is currently limited.
c. In-depth research about the use of performance management system in supporting lecturer's "Tri Dharma" activities. How the performance management system could help the decision making and learning process inside the IHLs.

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