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Accounting Control and Organizational Performance: An Investigation of Achievement Motivation in Higher Education Institutions

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Abstract

This study evaluates the contribution of Internal Control Systems (ICS) and achievement motivation toward institutional performance in Private Higher Education Institutions (PTS) in Makassar. This issue is highly relevant given the managerial compliance challenges and accreditation risks facing private universities. The novelty of this research lies in examining whether Need for Achievement (n-Ach) moderates the relationship between Internal Control Systems (ICS) and institutional performance, bridging the gap between psychological drivers and formal controls. Using a causal-explanatory quantitative approach, data were collected from 78 strategic managers and senior lecturers across five accredited private universities and analyzed via Structural Equation Modeling (SEM-PLS). Empirical findings demonstrate that both ICS and n-Ach independently exert positive and significant effects on university performance ($p < 0.05$). However, the interaction between these variables was not significant, indicating that n-Ach does not serve as a moderator. These results suggest that performance is currently driven by individual control mechanisms and personal motivation rather than their synergistic interaction. The study highlights the importance of harmonizing accountable control mechanisms with the creative autonomy desired by achievement-oriented individuals to prevent bureaucratic barriers to innovation.

KEYWORDS

internal control system; need for achievement; private higher education performance; goal setting theory.

Introduction

Studies on university performance have become a widely researched topic in recent years. For some researchers, university performance can be assessed through human resources. (MacDonald & Riga, 2020; OZTURK & TEZCAN, 2023), College Facilities (Bross et al., 2023), financial resources (Musibau Lanre et al., 2019) , and policy implementation (Indarti et al., 2022a) (Adam, 2023). The performance of universities, especially private universities, is measured by indicators such as lecturer performance, creative factors, program quality, and individual competencies. (Afriliani et al., 2022). If this indicator is applied properly, the organization can be said to have operated in line with its goals. In addition to measurable indicators, one way to improve higher education performance is to implement well-designed governance and internal control systems.

The performance of universities is fundamentally reflected in their accreditation status, which reflects the quality of governance and academic service standards. However, the Private Universities (PTS) sector still faces significant challenges related to managerial compliance. The urgency of this issue is reflected in recent data from the National Accreditation Agency for Higher Education (BAN-PT) and the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek) as of August 2024. These records indicate that approximately 252 private universities had not yet fulfilled mandatory accreditation requirements, with only 155 participating in the government's

acceleration program (BAN-PT, 2024). Most critically, 84 institutions were identified as at high risk of permit revocation due to persistent operational and administrative non-compliance. This phenomenon indicates the urgency of strengthening the control system to mitigate the risk of institutional failure (Armi, 2024). BAN-PT issued Regulation No. 14 of 2023, stated in the Policy for the Preparation of Accreditation Instruments , that universities that do not apply for minimum accreditation (for new universities) and/or reaccreditation (for universities whose accreditation period has expired) will obtain Non-Accredited Status (BAN-PT, 2023).

Financial stability and academic reputation are the main pillars of *institutional sustainability* in the private university sector. However, achieving these indicators is often hampered by inconsistencies in the implementation of the Internal Control System (SPI) (Irwansyah & Zega, 2023). The fragility of this control mechanism is allegedly rooted in the low urgency of regulations that require the comprehensive implementation of SPI in the academic environment (Nian, 2025). As a result, internal control is often viewed as a mere administrative formality rather than as an integrative risk-mitigation mechanism that supports organizational performance (Ansori et al., 2018). The Internal Control System (SPI) is not just an administrative procedure but a fundamental mechanism that integrates policies, organizational structures, and human resources to provide reasonable assurance of achieving institutional goals. Theoretically, the effectiveness of SPI is measured by its ability to ensure operational efficiency, maintain the reliability of financial reporting, and ensure compliance with applicable regulations (Oyotode-Adebile et al., 2026). In a complex organizational ecosystem, SPI serves as a risk-mitigation tool that ensures every activity remains within the correct governance corridor.

In the context of higher education, the urgency of strengthening SPI is increasingly crucial in line with the demands for *Good University Governance* (GUG) (Rahman et al., 2025). Private universities, in particular, face a major challenge in aligning resource management with government-set academic quality standards. Implementing a robust control system is the main pillar of maintaining the integrity of educational and financial data, which, in turn, will determine the institution's credibility in the eyes of the public and accrediting bodies. The optimization of university performance appears to be closely linked to the functionality of the control system used. An effective SPI can minimize information asymmetry and bureaucratic inefficiencies that often hinder the achievement of strategic targets. (Rahman, 2021). Therefore, strengthening the internal control structure is seen as a critical factor for universities to ensure operational sustainability and improve institutional performance holistically (Rahman, 2020).

The integrity of budget governance in the higher education sector still faces serious challenges that could lead to financial malpractice. (Mukhamedyarova et al., 2025). Indonesian Corruption Watch (ICW) identified four main determinants of corruption in universities, namely: weak internal control systems, administrative inefficiency, gaps in supervision, and low public participation in supervision. Weaknesses in these pillars indicate that fraud *risk* does not arise solely from individual intentions but is also driven by an inadequate organizational control architecture. (Indonesian Corruption Watch (ICW), 2023). The systemic impact of corrupt practices in academia goes far beyond the state's *financial losses*. The irregularities in the education sector constitute a form of moral degradation that directly undermines institutional credibility. (Idrizi & Abazi Chaushi, 2025). As institutions that carry out the Tridharma, universities should be the epicenter of honesty and ethics. When corruption infiltrates universities' operational functions, it fundamentally erodes public trust, ultimately paralyzing universities' competitiveness and reputation in the long run.

From the perspective of behavioral accounting, the effectiveness of an organizational system depends not only on its formal structure but also on the psychological determinants of its managers. (Owen Brown & Deng, 2025). *Need for Achievement* (n-Ach), or motivation to achieve, is an individual's internal drive to excel through the effective and efficient completion of tasks. Individuals with high n-Ach levels are not just meeting routine obligations; they have an intrinsic orientation toward achieving strategic targets that go beyond the average. In the higher education ecosystem, *the need for achievement* serves as a catalyst, strengthening the relationship between the internal control system and institutional performance. (Li et al., 2022). Managers with high achievement motivation will view the control system not as an obstacle but as an instrument for achieving efficiency and a superior academic reputation. Thus, the strong internal control system, coupled with the high n-Ach in the management ranks, will create synergies that accelerate the achievement of accreditation-quality and organizational stability.

The results of research related to the internal control system have been researched by (Indarti et al., 2022a) which states that the internal control system and the use of information technology affect university performance. However, different results were examined by (Muktiyanto et al., 2020) which states that the internal control system does not affect university performance. However, including good university governance as a mediator can strengthen the internal control system's influence on university performance. This inconsistency suggests that the presence of a formal control system is not a sufficient condition for improved performance. The unresolved theoretical gap lies in the human element: the motivation of the individuals who must operate within these systems. Without a catalyst like achievement motivation, even the most robust SPI may be viewed as a bureaucratic hindrance rather than a strategic tool. This study utilizes Goal Setting Theory to bridge this gap, proposing that the interaction between formal structures and individual motivation explains why SPI leads to superior performance in some institutional contexts but not in others.

This study aims to evaluate the contribution of the Internal Control System in boosting institutional performance in Private Universities in Makassar City. Furthermore, this study seeks to determine whether the manager's need for achievement motivates them to strengthen the functional relationship between internal control mechanisms and organizational performance.

Methods

This study uses a causal-explanatory research. The data collection techniques used in this study were questionnaires and observations. The study population attends private universities in Makassar City. The sampling technique used is *purposive sampling*, so the sample comprises 78 people from 5 private universities who meet the criteria. The data analysis technique is SEM-PLS, using SmartPLS version 4.

Research Type

The research is designed as a causal-explanatory research with a quantitative approach. Causal research is useful for measuring relationships between variables or analyzing how one variable affects another. (Ibrahim & Nemt-allah, 2025). The researcher used a research design to examine whether good university governance and internal control systems affect the performance of private universities, with the need for achievement in Makassar City as a moderating factor. This

study emphasizes measuring variables numerically and conducting data analysis using PLS-based SEM.

Population and Sample/Informants

The population of this study comprises 106 Private Universities (PTS) in Makassar City, including universities, institutes, high schools, and academies. The sampling technique was carried out using a purposive sampling method that was tightened with several inclusion criteria (purposive) to ensure data quality. These criteria include institutions that manage at least two faculties, have an active Internal Quality Assurance Institute, and the choice to sample 'Excellent' accredited institutions ensures that the respondents have experience with a mature Internal Control System. However, it is acknowledged this may limit the generalizability of the findings to lower-accredited institutions.

Based on these criteria, five institutions were selected as research samples: the Indonesian Muslim University, Fajar University, the University of Muhammadiyah Makassar, the Indonesian Christian University Paulus, and ITB Nobel Indonesia. From each institution, 15 respondents were selected, representing the ranks of strategic management (Dean, Vice Dean, Head of Study Program), the quality assurance unit, and lecturers with a minimum service period of 2 years. Overall, this study involved 78 respondents who had authority and a deep understanding of internal control systems and institutional performance. results may not represent all PTS in Makassar/Indonesia.

Research Location

This research was conducted in the scope of private universities in Makassar City. There are 106 private universities in Makassar City. In terms of university types, there are 16 institutes, 4 high schools, and 42 academic programs. The research time used is approximately 1 month.

Instrumentation or Tools

The variables in this study are operationally defined to ensure empirical measurement consistency. The Internal Control System (ICS) is defined as an integrated organizational process designed to provide reasonable assurance regarding the achievement of objectives, measured through five dimensions of the COSO framework (2013): control environment, risk assessment, control activities, information and communication, and monitoring. The moderating variable, Need for Achievement (n-Ach), refers to the internal psychological drive to excel and succeed against established standards, operationalized through indicators of personal responsibility, calculated risk-taking, the need for concrete feedback, and goal orientation adapted from McClelland (1961).

Furthermore, Institutional Performance is defined as the collective outcome of the university's strategic efforts in meeting accreditation standards and stakeholder expectations, assessed through academic quality, governance effectiveness, and resource utilization efficiency. All constructs are measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), with instruments adapted from previously validated research to ensure content validity.

The Construct validity and reliability were evaluated using Automated Average Variance Extracted (AVE > 0.50), Composite Reliability (CR > 0.70), and Cronbach's Alpha (> 0.70). To address potential common method bias, the study employed procedural remedies, including ensuring respondent anonymity and using clear, non-ambiguous instrumentation.

Data Collection Procedures

The data collection method used in this study is a questionnaire, which will produce primary data, namely, data taken directly from respondents. The questionnaire is provided as a Google Form. The questionnaire contains several statements to be shared with respondents. Each questionnaire distributed to respondents is accompanied by a letter requesting completion. In addition to the questionnaire, this study conducted observations to understand how the internal control system is processed by the research object, namely, private universities.

Data Analysis

The data analysis method used in this study is Structural Equation Modelling (SEM) based on Partial Least Squares (PLS). PLS is a structural equation (SEM) model that is component-based or variant-based. SEM is a statistical method that can test a set of relationships that are difficult to measure simultaneously. According to (Febryaningrum et al., 2024) SEM is a multivariate analysis technique that combines factor analysis and regression (correlation) to test relationships among variables in a model, whether between indicators and their constructs or between constructs.

Result and Discussion

The results of the study are presented in several SEM-PLS tests, namely the AVE test, the Composite Reliability and Cronbach's Alpha test, the Determination Coefficient Test and the Hypothesis Test. Structural model testing was conducted to assess the extent to which the dependent variable (Y) explained the independent variable (X), as indicated by the coefficient of determination (R-squared). The Construct validity and reliability were evaluated using Automated Average Variance Extracted (AVE > 0.50), Composite Reliability (CR > 0.70), and Cronbach's Alpha (> 0.70).

Table 1 shows that the AVE values of this study all had a result of > 0.5. So it can be said that each variable of this measurement model is valid.

The interpretation of Table 2 shows that Cronbach's alpha and composite reliability values produce a value of > 0.70,

Table 1. Average Variance Extracted (AVE) Test

	Composite reliability (rho_c)	Average variance extracted (AVE)	Result
Good University Governance (X1)	0,929	0,595	Valid
Higher Education Performance (Y)	0,963	0,617	Valid
Need for Achievement (Z)	0,937	0,626	Valid
Internal Control System (X2)	0,955	0,682	Valid

Source: SmartPLS processed data (2026)

Table 2. Reliability Test

	Cronbach's alpha	Composite reliability (rho_a)
Good University Governance (X1)	0,948	0,951
Higher Education Performance (Y)	0,960	0,961
Need for Achievement (Z)	0,922	0,929
Internal Control System (X2)	0,948	0,950

Source: SmartPLS processed data (2026)

so it can be said that all the data in this study are very reliable.

The requirement for the determination coefficient model (R-square) is that if it has a value of > 0.67, it is categorized as strong, a value of 0.19-0.67 is categorized as moderate, and a value of <0.19 is categorized as low. Table 2 presents the results of the coefficient of determination test.

Table 3 shows that the R-square value (R2) is 0.760, which shows that the model built, namely the influence of the internal control system moderated by the need for achievement used, is 76%, categorized as strong, explaining the performance of the university.

The effect size test shows the influence of independent variables on dependent variables using effect size (F2) values. The magnitude of the influence is divided into three categories: the small category (0.02≤ F2<0.15), the moderate/medium category (0.15≤ F2<0.35), and the large category (F2>0.35).

The results presented in Table 4 show that the variable's influence is predominantly moderate. The F2 value for the internal control system variable is 0.062, indicating a small effect on the performance variable of private universities. The F2 value for the need for achievement variable moderating the internal control system is 0.014, indicating a negligible or no effect on the performance variable of private universities, the structural model results obtained from Smart-PLS analysis are illustrated in Figure 1.

Furthermore, the study's hypothesis test is based on the path coefficient, t-statistic, and p-value. If the t-statistical value > from the t-table value, then the hypothesis is accepted. The confidence level is 95%, with an alpha of 5%, so a p-value < 0.05 is considered significant. Here are the results of the research.

Based on Table 5 above, the internal control system on the performance of private universities has a positive path coefficient of 0.553. This shows that the stronger the internal control system in private universities, the better their performance. The P-values were 0.000 < 0.05, and the statistical t-values were 6.621 > 1.66 t of the table. Empirically, the first hypothesis (H1) in this study is supported by a positive and significant effect.

Table 3. Coefficient of Determination Test

Variable	*R-Square*	*Adjusted R-Square*
Higher Education Performance	0,760	0,751

Source: SmartPLS processed data (2026)

Table 4. 17 Effect Size Test (F2)

Relation	Higher Education Performance	The Magnitude of Influence
Internal Control System (X)	0,062	Small
Need for Achievement (Z) x Internal Control System (X)	0,014	Negligible

Source: SmartPLS processed data (2026)

Table 5. Hypothesis Test

Relation	*Path coefficient*	*T-statistic*	*P-value*
Internal Control System (X1) > Higher Education Performance (Y)	0,553	6,621	0,000
Need for Achievement (Z) > Higher Education Performance (Y)	0,376	4,011	0,000
Need for Achievement (Z) x Internal Control System (X1) > Higher Education Performance (Y)	-0,011	0,166	0,868

Source: SmartPLS processed data (2026)

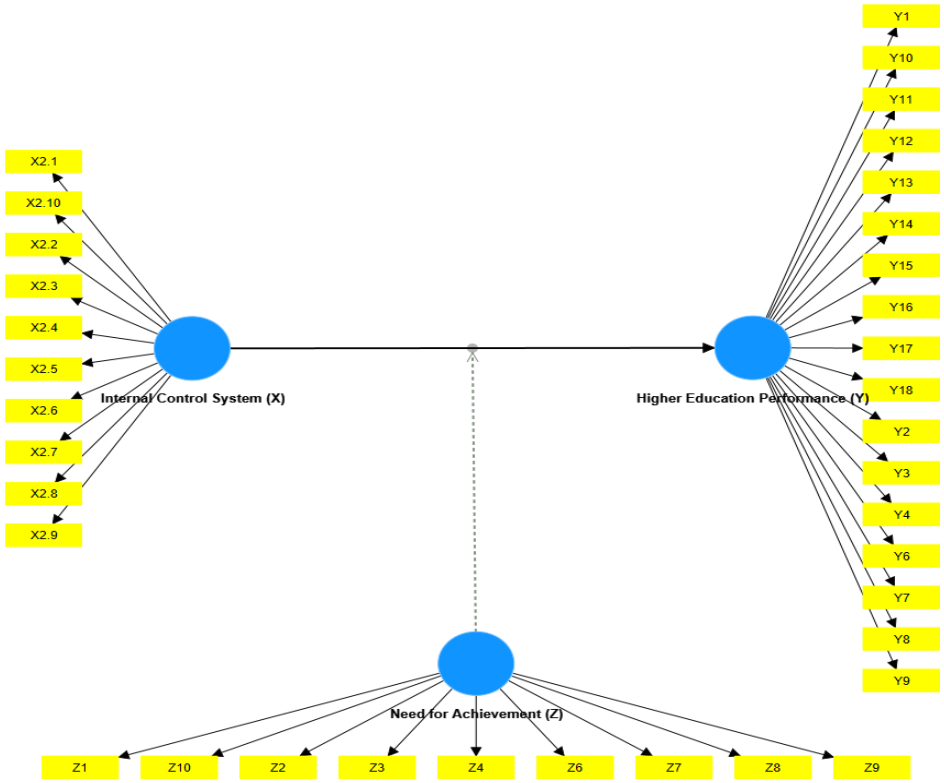


Figure 1. Output Smart-PLS Results

The influence of the internal control system on the performance of private universities, moderated by the need for achievement, has a negative path coefficient of -0.011. The P-values were 0.868 > 0.05, and the statistical t-values were 0.166 < 1.66 t of the table. Because the p-value exceeds the 0.05 significance level, the hypothesis that n-Ach moderates the relationship is not supported / no evidence of moderation.

The effect of *need for achievement* on the performance of private universities has a positive path coefficient of 0.376.

This shows that the greater the need for achievement, the higher the performance of private universities. The P-values were <0.05, and the t-values were>1.66 (t table). Empirically, the third hypothesis (H3) in this study is supported by a positive and significant effect.

Interpretation of Key Findings

The study results show that the Internal Control System (SPI) has a positive and significant influence on the performance of Private Universities (PTS) in Makassar City. These findings prove that strengthening the five main components of SPI—the control environment, risk assessment, control activities, information and communication, and monitoring—can linearly improve institutional performance. While (Indarti et al., 2022b) Emphasizing the technical efficiency of SPI, this study suggests that the positive impact in the Makassar context is driven by the 'enabling' rather than 'coercive' nature of the control environment. Theoretically, these results support *Stewardship Theory*, which holds that university managers act as "stewards" responsible for managing resources transparently and accountably to achieve higher organizational goals, namely academic excellence and institutional reputation. (Diansari et al., 2023) .

This result indicates that private universities in Makassar City have successfully integrated the PPEPP (Determination, Implementation, Evaluation, Control, and Improvement) cycle into their organizational culture. A conducive control environment, characterized by leadership integrity and a clear separation of duties, has been shown to minimize the risk of fraud and operational inefficiencies. When risk assessments are conducted proactively, institutions can mitigate barriers before they affect accreditation quality. This effectiveness demonstrates that the internal control system is no longer considered an administrative burden but a strategic instrument that provides reasonable assurance of achieving the university's long-term goals. (Darwati et al., 2025).

The successful implementation of SPI is also consistent with Goal Setting Theory, in which the control system serves as a compass, guiding all elements of the academic community toward the set performance goals. A reliable information and communication system facilitates data-driven decision-making, ultimately improving the quality of educational services and institutional competitiveness. Thus, a strong internal control system is the foundation for effective and sustainable university governance. (Hanum et al., 2021).

The statistical results indicate that while both Internal Control Systems (ICS) and the need for achievement (n-Ach) are significant independent drivers of performance, they do not function synergistically in this specific context. The non-significant interaction effect implies that the formal control framework and individual motivation contribute to institutional success through separate, independent pathways. This might suggest that the internal control system serves as a foundational compliance requirement (a 'hygiene factor'), while achievement motivation provides a distinct internal drive for excellence, without the two factors necessarily reinforcing one another. While some literature suggests that high-achieving individuals might perceive rigid controls as bureaucratic barriers (Zhang, 2021), the findings in this study primarily underscore that in Makassar's private universities, institutional performance is optimized when both a robust control structure and a high-achievement culture are present, even in the absence of a synergistic moderating effect.

The inability of n-Ach to moderate this relationship is also driven by managers' tendency to prioritize accelerating results over administrative compliance. (Lucas et al., 2025). Based *on Goal Setting Theory*, the imbalance between ambition to achieve goals and compliance with the control system can actually create the risk of inefficiency and potential deviations (*fraud*) (Syamsuddin et al., 2023). Therefore, this finding emphasizes the importance of harmonization within Makassar City Private Universities; institutions must integrate an accountable control system with a proportionate space for creativity to ensure that the motivation for academic achievement continues to run in harmony within the corridor of healthy institutional governance. Also, The study was limited to five private universities in Makassar City that met the strict inclusion criteria. This restricted sample variation means that the respondents (strategic management and quality assurance units) likely share similar professional environments and organizational cultures. This homogeneity makes it difficult for the moderating effect of a psychological variable like n-Ach to emerge, as there is insufficient contrast between "weak" and "strong" control environments in the data.

The results of statistical testing indicate that *Need for Achievement* (n-Ach) has a positive and significant influence on the performance of Private Universities (PTS) in Makassar City. These findings empirically support McClelland's Motivation Theory, which posits that individuals with a high achievement drive consistently strive to exceed standards *of excellence* in every task (Andayani et al., 2026). In the private sector, this motivation for achievement drives the transformation of strategic targets—such as improving the quality of accreditation and scientific publications—into concrete, structured, results-oriented actions.

The significance of this influence is that the academic community at private universities in Makassar City has a strong intrinsic orientation toward achieving professional recognition. Managers with high n-Ach characteristics tend to set challenging work goals, take measurable risks, and respond highly to performance feedback. The spirit of healthy competition and the desire to provide a broad educational impact encourage the creation of a productive work culture. (Kamilah & Samri Juliati Nasution, 2024). This ensures that each work program not only stops at the ceremonial stage, but also makes a real contribution to improving the quality of educational services and the competitiveness of institutions at the national level.

Organizationally, strong motivation among management and lecturers to excel accelerates the achievement of key performance indicators in higher education. When individuals feel personally responsible for the institution's success, synergies emerge that minimize bureaucratic inefficiency. This finding confirms that the development of human resources in the private university environment in Makassar must address the psychological dimension, with the cultivation of a champion mentality and an orientation toward impact as the main keys to the sustainability and future progress of higher education.

Comparison with Previous Studies

The results of this study are not in line with those produced by (Muktiyanto et al., 2020) Where the internal control system has no positive effect, good university governance strengthens it. Research shows that the internal control system has no significant effect on the performance of higher education institutions (Ibrahim & Nemt-allah, 2025).

The results of this study are in line with those carried out by (Iskandar, 2022) which examines the relationship between the internal control system and the quality of financial

statements, which is also one of the performance indicators of private universities in the city of Bandung. The study's results show that achievement motivation weakens the internal control system's influence on the performance of private universities in Bandung.

The results of the study are also in line with those carried out by (Sahalessy et al., 2025) which researches the relationship between *need for achievement* and the academic performance of an educational institution in the city of Ambon. The study results show that the need for achievement motivates students to excel, especially in academic settings, underscoring the urgency of this need.

Limitations and Cautions

This study has limitations in the generalizability of its results, given that the population and sample are limited to five Private Universities (PTS) in Makassar City, with a total of 78 respondents. In addition, the use of survey methods through self-questionnaires risks introducing subjectivity bias, where respondents tend to provide idealized or normative assessments of the effectiveness of internal control systems and their performance in their respective institutions.

Another limitation is the selection of moderation variables that focus solely on the Need for Achievement, without exploring other situational factors such as organizational culture, leadership style, or the manager's level of digital literacy. Cross-sectional data collection also limits the analysis of long-term dynamics in institutional performance. Therefore, future research is recommended to broaden the scope of the research area and consider mixed methods to obtain a more comprehensive picture of university governance.

Recommendations for Future Research

For institutional managers, it is recommended that the Internal Control System (SPI) be revitalized to reflect the characteristics of the private university ecosystem, so that the supervisory function can operate actively and accountably. In addition, individual capacity-building programs should be intensified to foster an academic culture that aligns personal ambitions with the institution's control mechanisms and long-term goals.

To advance science, researchers are advised to integrate accreditation status as a primary component of comparative performance assessment, not merely as a sample-selection criterion. Exploration of other variables, such as organizational commitment, job satisfaction, or transformational leadership, is also highly recommended for testing as mediating or moderating variables. It is important to map out other managerial and psychological factors that could have a greater impact on strengthening the control system's influence on university performance effectiveness.

Conclusion

The primary objective of this study was to examine the influence of the Internal Control System (ICS) and the Need for Achievement (n-Ach) on the performance of private universities in Makassar City. The empirical results demonstrate that both ICS and n-Ach are significant independent drivers of institutional performance. This suggests that a robust formal control framework and high individual motivation among management are both essential for organizational success. However, contrary to the initial hypothesis, the Need for Achievement does not moderate the relationship between ICS and performance. The interaction between these two variables was found to be statistically non-significant, indicating that, in the context of these institutions, these factors operate independently rather than synergistically. Theoretically, this study contributes to the discussion on Stewardship Theory in higher education by highlighting a potential Control-versus-Autonomy tension. It is plausible that while managers act as stewards of institutional survival, the effectiveness of the control architecture might be influenced by how individuals perceive these controls whether as enabling mechanisms or potential barriers to motivation. This research offers an informative perspective for behavioral accounting, suggesting that formal structures and psychological drives do not always interact synergistically in high-stakes regulatory environments.

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Author contributions

Karlina Ghazalah Rahman (the author) conceived and designed the study, collected the primary data, performed the statistical analysis, and drafted the manuscript. Anita Achmad Payu (co-author) contributed to the data collection process, provided the necessary analysis tools, and int erpreted the research results. All authors have reviewed and approved the final version of the manuscript for submission and take public responsibility for its content

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Conflict of interest

The authors states that there is no potential financial or personal conflict of interest with any parties or institutions that could affect the objectivity or results of this research. All data is processed independently to support scientific development in public sector accounting.

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