



The influence of budget participation, transformational leadership, and good university governance on lecturer performance through the concept of Tri Kaya Parisudha at the Bali tourism polytechnic

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Abstract

This study aims to analyze the direct and indirect influence of budget participation, transformational leadership, and good university governance on lecturer performance through the concept of tri kaya parisudha at the Bali Tourism Polytechnic. This study used a quantitative analysis method that examined 111 samples from 130 population. The data collection method used a Likert scale model questionnaire and the data from the research results were analyzed with descriptive statistics and multivariate statistics SEM-PLS (Structural Equation Modeling-Partial Least Square). The results of the study show that: (1) budget participation has a direct effect on lecturer performance (2) transformational leadership has no direct influence on lecturer performance, (3) good university governance has a direct positive and significant effect on lecturer performance, (4) the concept of tri kaya parisudha has a direct and significant effect on the performance of lecturers. (5) Budget participation has a direct positive and significant effect on the concept of Tri Kaya Parisudha, (6) Transformational leadership has a direct effect on the concept of Tri Kaya Parisudha, (7) Good University Governance has a direct positive effect on lecturer performance, (8) Budget participation has a positive and significant effect indirectly on lecturer performance through the concept of Tri Kaya Parisudha, (9) transformational leadership has a positive and significant effect indirectly on lecturer performance through the concept of Tri Kaya Parisudha, (10) Good University Government has a positive and significant effect indirectly on lecturer performance through the concept of Tri Kaya Parisudha, and (11) that the structural equation model between exogenous variables and endogenous variables of lecturer performance has a strong relationship that has been tested by Empirical

Keywords: Budget participation, Transformational leadership, Good university governance, The concept of Tri-Kaya Parisudha, and Lecturer Performance.

Introduction

The availability of the budget begins with the preparation of a budget by the organization. One of the causes of budgeting problems in government agencies is the low level of involvement in the budgeting process (Biswan & Widianto, 2019). The approach to budgeting can be divided into 3 (three) approaches, namely top down approach, bottom up approach, dan top-down (Schmidgall, 2002). By involving employees and stakeholders, budgeting improves decision-making, encourages trust, and increases goal achievement (Alhasnawi et al., 2023). A participatory approach in budgeting is considered the most effective and improves managerial performance (Riyadh et al., 2023).

Research studies show that budget participation has an effect on performance Ardiansyah et al. (2019); Bumulo et al. (2018); Hasnia (2021); Manafe &

Setyorini (2019); Myint et al. (2019); Nguyen et al. (2019); Novitasari et al. (2018); Saripudin & Siswantoro (2020); Silva et al. (2023); dan Supardi (2022). But, research Firana & Abbas (2020) finding that budget participation had no positive influence on performance, these results support research conducted by Denardo & Sudarwan (2019); Hariyanto (2018); and Jatmiko, Laras, & Rohmawati (2020). Inconsistent and even controversial research results show the presence of other variables that affect performance related to psychological and related behavioral effects (Naveen, 2019).

Another variable that is suspected of affecting lecturer performance is the variable of leadership in the organization. Leadership is the ability of a person to influence and motivate others to do something according to a common goal (Dewi et al., 2025). The success of an educational institution is determined by the leadership because the leader brings the organization to a sustainable and achieves the

organization's goals (Insan, 2019). Transformational leaders leverage exceptional leadership charisma to motivate employees and meet their emotional needs, and as a result, employees can think beyond themselves and work to form a good team (Lee et al., 2023), (Rahayu et al., 2019). The study found that the application of transformational leadership had a positive effect on lecturer performance (Nguyen et al., 2023), (Rahayu et al., 2019). Some indicators that support transformational leadership variables on performance are ideal influence, inspirational motivation, intellectual stimulation, and individual considerations (Negara et al., 2022).

The results of the study related to the relationship between transformational leadership and performance show a positive and significant relationship (Lee et al., 2023), (Karuna et al., 2020), (Negara et al., 2022), (Sufiyati et al., 2022), (Rumanti et al., 2022), (Pham et al., 2024), (Saif et al., 2024), (Ansari et al., 2024), (Suharso & Fidilah, 2024), (Negara et al., 2022), (Yunitasari et al., 2024), (Aryawan et al., 2024). Other research shows that transformational leadership does not have a positive effect on performance, namely transformational leadership (Asta Brata) has a negative influence on performance in increasing revenue (Yuniarta & Purnamawati, 2020).

In addition to leadership, standard organizational management standards are needed so that all stakeholders will follow these rules, so good management is required. Good governance can reduce the information gap, good governance is a conception of governance that is clean, democratic and effective (Hidayat et al., 2023). The principles of good university governance need to be developed in all academic and management activities (Risanty & Ade Kesuma, 2019). Empirically, it was found that the correlation between the implementation of good university governance on lecturer performance, the results of the study found that the implementation of good university governance had a positive effect on lecturer performance (Hamzah et al., 2018). Research conducted by Hidayat & Rahmatika (2022) found that Good University Governance has a positive and significant effect on university performance. This research supports research conducted by (Yudianto et al., 2021), (Saring, 2023), (Wahyudin et al., 2017), (Ritonga et al., 2021). Good university governance can improve lecturer performance because good

governance is regulated in quality standards. In contrast to research conducted by Indarti et al., (2022a) which states that the application of the principles of good university governance does not affect the performance of universities.

Improving human resources in educational institutions is very important, improving their performance can be done with a work culture that adheres to local wisdom such as Tri kaya parisudha (Adnyana & Dewi, 2022) and spiritual enhancement (Jampel et al., 2023). Increasing resources, especially improving character education based on local wisdom such as tri kaya parisudha (Sedana et al., 2022). Tri kaya parisudha is a Hindu religion which means three human behaviors that must be purified, namely thinking clean and holy (manacika), speaking the truth (wacika), and doing what is honest and good (kayika) (Rika et al., 2020).

Previous research found a correlation between the application of tri kaya parisudha to lecturer performance. Studies have found that the application of tri kaya parisudha has a positive effect on performance (Adnyana & Dewi, 2022), (Widiari et al., 2021) (Astawan et al., 2021). The results of the research findings are inconsistent with the relationship between budget participation, transformational leadership, good university governance, the concept of tri kaya parisudha and lecturer performance, so this study conducted a re-examination related to the influence of budget participation, transformational leadership, good university governance, on lecturer performance with the concept of tri kaya parisudha as a mediation variable. The relationship between budget participation, transformational leadership, good university governance and the concept of tri kaya parisudha on lecturer performance is based on the expectancy theory put forward by Vroom (1964). Expectancy theory states that the relationship between what is expected and what is required from the outcome of the work determines the forces that drive people to work hard to complete their tasks.

The relationship between budget participation, transformational leadership, good university governance, tri kaya parisudha and lecturer performance has been partially studied. However, there has been no study that has examined the relationship between these variables simultaneously.

In addition, research on the relationship between these variables in education is very limited.

Literature Review

Budget participation and lecturer performance

The effect of budget participation on performance is based on goal setting theory that life involves processes and actions aimed at achieving goals. This theory is a widely recognized conceptual framework that clarifies how goals can effectively inspire individuals and improve their overall performance (Locke & Latham, 2002). The principles of Goal Setting Theory show that involvement in the budgeting process can lead to a better understanding and a more substantial commitment to goals and objectives (Nguyen et al., 2019). People with a thorough understanding of budget goals are more likely to commit to achieving those goals (Chong & Chong, 2002). Thus, this study uses goal setting theory as the framework because budgeting has the same concept as goals.

Research Brownell & Mechnnes (1986) finding the results of an empirical study of participation and elements of management performance show a positive relationship has an interpretation of the potential effects of participation on budget allowances offered as a possible explanation as a new finding. Budget participation with employee and stakeholder engagement improves managerial performance by promoting clarity of goals and commitments (Alhasnawi et al., 2023). The study results show that the high budget participation owned by employees can improve managerial performance. Conversely, low-budget participation will reduce managerial performance (Riyadh et al., 2023).

The study's results found that organizational commitment mediates the relationship between budget participation and compensation and the performance of government agencies (Tahar & Sofyani, 2020). Budget participation is considered the most effective in budget preparation, and cooperation and dialogue between superiors and subordinates will produce a budget that meets the organization's needs in improving performance. Participatory budget preparation creates a strong commitment to its implementation; thus, it will result

in improved lecturer performance in educational institutions. This is empirically proven through research conducted by (Brownell & Mechnnes, 1986; Dewi, 2020; Duan et al., 2022; Hariyanti et al., 2015; Ilmi & Utami, 2023; Locke & Latham, 2002; Noor & Othman, 2012; Tahar & Sofyani, 2020; Vroniangelia et al., 2022a; Wentzel, 2002).

H1 Budget participation has a direct, positive, and significant influence on the performance of lecturers at the Bali Tourism Polytechnic.

Transformational leadership and lecturer performance

Social learning theory emphasizes the importance of observing and modeling the behaviors, attitudes, and emotional reactions of others. Social learning theory focuses on learning that occurs in a social context. The basic concept of social learning theory concerns observational learning that directs individuals to learn through observation. Social learning theory explains that individuals learn in organizations by observing the behavior of others and learning from themselves (Bandura, 1971). Intrinsic reinforcement and mental state are significant in the learning process and the modeling process to lead to behavior change. The principles of social learning theory emphasize how individuals can learn by observing the behavior of others and the results of these behaviors so that learning can be done without any changes in behavior, awareness, and understanding in learning (Sarmento et al., 2024). Transformational leadership is a leadership behavior that is observed by subordinates.

Transformational leadership found that with trust supervisors had a positive relationship with employee performance (Lee et al., 2023). Leadership style positively affects lecturer performance (Sufiyanti et al, 2022). Research on the relationship between transformational leadership and organizational performance shows that transformational leadership directly affects performance (Nguyen et al., 2023). These findings provide theoretical and practical implications for companies that want to improve organizational performance through leadership conducted by organizational leaders.

Pham et al., (2024) examines the relationship

between transformational leadership and job performance in Vietnam's public sector. This study found that transformational leadership has a significant relationship to organizational performance. This study highlights the important role of organizational person suitability as a mediator in the relationship between transformational leadership and organizational performance. This study contributes new insights to the literature by explaining the importance of psychological empowerment in fostering innovative work behaviors (Saif et al., 2024). The influence of transformational leadership style, work environment, job satisfaction and work discipline on employee performance. The results of this study show that there is a positive and significant influence on the performance shown in the regression equation model (Suharso & Fidilah, 2024).

Cho et al., (2019) This compares the relationship between leadership style and affective organizational commitment (AOC) for Korean and US employees, the results of the study show that the relationship between transformational leadership and the performance of US employees is positive compared to their Korean counterparts. Transformational leadership style, a leader who is able to inspire employees to prioritize work and give more importance to the organization so that employees have confidence and are motivated to do work for the good of the organization. This is empirically proven through research by (Ansari et al., 2024; Cho et al., 2019; Karuna et al., 2020; Lee et al., 2023; Pham et al., 2024; Rumanti et al., 2022; Saif et al., 2024; Sufiyanti et al., 2022; Suharso & Fidilah, 2024; Yang et al., 2023). The study shows a relationship between transformational leadership and lecturer performance.

H2 There is a direct, positive and significant influence of transformational leadership on the performance of lecturers at the Bali Tourism Polytechnic.

The influence of good university governance and lecturer performance

The implementation of good university governance is based on Agency theory, where the implementation of good governance arises as a form of effort to minimize the difference in interests between the owner (principal) and management (agent) which

was first developed by the Jensen dan Meckling 1976. Agency theory is considered the most suitable theoretical approach based on the concept of good university governance in this study. The management of the university (agent) will carry out its duties in accordance with the contract or government regulations and the university statute if the supervision activities are carried out properly. Humans have a basic nature for self-interest; this states that the measurement of organizational performance has a significant positive effect on executive compensation. This shows that the assumption of human nature is seen in the behavior of the manager or in this case the manager of the university as a human being will most likely act based on opportunistic traits that will benefit himself (Wahyudin et al., 2017).

The research aims to determine the influence of good university governance on university performance. The results of the study show that good university governance has an effect on the performance of universities (Hidayat & Rahmatika, 2022). Good university governance has a significant effect on the main performance of universities, with good university governance improving university performance (Fitrah et al., 2023). Universities have the main task of developing science and technology to increase competitiveness. The study found that good university governance and intellectual capital respectively positively and significantly affect the performance of universities. Good university governance has a significant influence on the performance of universities as seen from the quality of higher education and long-term competitive advantage, both directly and indirectly. The quality of higher education, has a strong beneficial influence on long-term competitive advantage. Therefore, the results of the research make a valuable contribution in addressing the problem of substandard quality in private universities in Indonesia and expanding existing research on environmental governance and communication in the university environment (Saring, 2023). By exploring the interactions between governance mechanisms, innovation processes, and performance outcomes, researchers can gain a deeper understanding of how organizations can leverage governance practices to drive innovation-led growth and sustainable success (Ma et al., 2024).

Wahyudin (2017) found that accountable financial

management is one of the good indicators to assess the overall management of higher education. The results of the study show that good university governance has been proven to have a significant effect on management performance. This shows evidence that universities should consider the implementation of good university governance to improve management performance. The relationship between the application and implementation of the principles of good university governance in universities in Labuhan Batu, shows that the application of the principles of good university governance has not been optimally implemented by all individuals involved in the management of universities. This can be seen from the growth and development of each high desert which continues to show improvement from year to year. The principles of good university governance that are applied more optimally and consistently in higher education show a difference in performance levels that are better and superior than other universities (Ritonga et al., 2021). So that the application of the principles of good university governance affects the performance of universities.

Rohmat et al., (2023) Finding the management of educator resources is carried out through the program of regeneration, coaching, and pesantren's values. Preparation of educator resources through career development and training, as well as analysis. This research provides implications on the importance of good university governance through the application of human resources for the growth and development of institutions. Develop the relationship between governance indicators and educational outcomes, especially concerning the internationalization of universities. The results show that the indicators of good university governance strongly contribute to improving the effects of education, which further helps in formulating policies towards the internationalization of universities. It is concluded that greater accountability, political stability, government effectiveness, quality of regulation, rule of law, and corruption control improve educational outcomes, ultimately benefiting key regions of the world with internationalized universities (Zaman, 2015; Adu et al., 2024).

Good university governance is a concept that applies basic principles such as transparency, accountability, responsibility, independence, and fairness applied by

each university to realize a quality university. Good university governance improves performance. The results of previous research show that empirically good university governance affects performance significantly in accordance with empirical studies . H3 There is a direct, positive, and significant influence of good university governance on the performance of lecturers at the Bali Tourism Polytechnic.

The concept of Tri Kaya Parisudha and lecturer performance

Attitudes towards behavior are that people will think about their decisions and the possible outcomes of the actions taken before deciding to engage in or not engage in those behaviors. A person's desire or not to behave in an action is based on the person's beliefs and evaluation of the outcomes caused by their behavior. So, a person who believes that the results obtained are positive will appear positive towards that behavior, and vice versa. The theory that explains the role of others in determining a person's intention to behave in a way that ultimately affects the behavior itself is the Theory of Planned Behavior, one of the most influential theories in explaining and predicting behavior. One of the determinants of behavioral intentions in the Theory of Planned Behavior is subjective norms (Salleh & Laxman, 2015).

Adnyana & Dewi (2022) found that the application of the Tri kaya parisudha concept is considered quite effective in improving employee performance, where the application of the Tri kaya parisudha concept in the management function is the implementation of the Tri kaya parisudha concept in accordance with the previously planned program. The results of the study show that the application of the Tri kaya parisudha concept can improve employee performance, where the Tri kaya parisudha concept can be used as a reference and a driving motor for motivation, attitudes and actions that are in line with the vision and mission of the organization in providing health services to the community.

The development of local wisdom of Tri kaya parisudha in the development of education found that the value of local wisdom of Tri kaya parisudha can be developed to measure the performance of each component in higher education (Suwindia & Wati, 2021). The application of the values of Tri Kaya

parisudha is expected to foster self-discipline, improve ethical behavior, and foster a harmonious and ethical corporate environment. Individuals promote integrity in decision-making by aligning actions, speech, and thoughts with higher principles. These findings fill this gap by offering a unique perspective on integrating religious values to improve corporate governance (Utami et al., 2023).

The concept of Tri kaya parisudha is three behaviors that govern the way of human life that must be purified. The three behaviors consist of manacika which means thinking well, wacika which means saying good and polite, and kayika which means doing good. Thinking, saying and doing good things will affect the performance of lecturers. The results of previous research show empirically that Tri kaya parisudha affects lecturer performance as in the research (Adnyana & Dewi, 2022; Amrita et al., 2022; Astawan et al., 2021; Indriani et al., 2020; Putri & Wiarta, 2023; Suranata, 2020; Suwindia & Wati, 2021, 2022; Utami et al., 2023; Widiari et al., 2021). H 4. There is a direct, positive, and significant influence of tri kaya parisudha on the performance of lecturers at the Bali Tourism Polytechnic.

Method

This study employed quantitative methodology, specifically the ex post facto research design, and utilised exploratory factor analysis (EFA). The study assessed the correlation between budget participation, Transformational Leadership, good university governance, Tri kaya parisudha, and Lecture performance variables. The acquired data were analysed with PLS-based SEM (Structural Equation Modelling).

The population comprised 130 lecturers at Politeknik Pariwisata Bali, a polytechnic institution in Bali, Indonesia. The study employed the proportionate

random sampling method to calculate the sample size. The sampling applied the Slovin method, considering a 5% margin of error and a 95% confidence level, adjusted by the Warwick and Lininger calculation (Warwick & Lininger, 1975). The total number of samples was determined, which was 111 lecturers.

The data were gathered via a Likert-scale questionnaire as the primary tool. The questionnaire was created as a digital survey, disseminated, and completed online. The questionnaire was developed based on the theory of budget participation (Brownell & Meclnnes, 1986), (Schmidgall, 2002), (Locke & Latham, 2002) (Lubis, 2010), (Mardiasmo, 2009), Transformational Leadership (Bass, 1985), (Insan, 2019), (Sadique, 2023), (Rahmi, 2014), Good university Governance, (*UU No 12 Tahun 2012 Tentang Pendidikan Tinggi*, 2012), (Risanty & Ade Kesuma, 2019), (Karunia & Rusyfian, 2021), (Wijatno, 2009), Tri kaya parisudha, (Pudja, 1981), (Kajeng Dkk, 1997), , (Suwindia & Wati, 2022), (Mustofa & Novianto, 2022), Lecture Performance, (Dessler, 2016), (Mathis & Jackson, 2006), (Mangkunegara, 2017), (Wibowo, 2016),

Result

Inner Model analysis aims to evaluate the validity of the indicators used to generate latent variables. Metrics consisting of budget participation, transformational leadership, good university governance, tri kaya parisudha, and lecturer performance all show the above loading factors of 0,50. All indicators comprising these variables show statistical significance, as indicated by the t-value above 1,96 with a p-value $0,000 < 0,05$, and the factor loading value exceeded the significance of 0.70. This suggests that the resulting variable has met the specified criteria.

Table 1. Cross-Loading value of the indicator toward variables

Laten Variabels	Measured Variabels	Budget Partisipation	Transformasional Leadership	Good University Governance	Kinerja Dosen	Tri Kaya Parisudha
Budget Participation	Communication	0,682	0,092	0,160	0,261	0,193
	Participation	0,717	0,101	0,079	0,174	0,290
	Process	0,711	0,021	0,049	0,015	0,070
	Control	0,779	0,082	0,156	0,019	0,233

	Plan	0,746	0,311	0,197	0,132	0,362
Transformational Leadership	Intellectual stimulation	0,144	0,747	0,188	0,179	0,131
	Individualized consideration	0,148	0,737	0,322	0,297	0,120
	Idealized Influence	0,140	0,657	0,203	0,232	0,035
	Reformists	0,217	0,844	0,283	0,249	0,264
	Innovation	0,209	0,707	0,223	0,039	0,105
Good university governance	Transparency	0,206	0,132	0,708	0,109	0,124
	Accountability	0,172	0,157	0,800	0,188	0,164
	Responsibility	0,063	0,302	0,724	0,139	0,104
	Independence	0,021	0,054	0,749	0,133	0,103
	Fairness	0,109	0,127	0,729	0,180	0,178
	Quality assurance & relevance	0,265	0,209	0,771	0,364	0,277
	Effective & efficient	0,149	0,318	0,664	0,255	0,117
	Non-profit	0,010	0,266	0,796	0,230	0,064
Consep Tri kaya parisudha	Thoughts Ma	0,184	0,144	0,209	0,786	0,208
	Words	0,246	0,328	0,349	0,888	0,353
	Action	0,043	0,182	0,306	0,754	0,193
Lecturer performance	Ability ampuan	0,278	0,128	0,196	0,378	0,785
	Motivation	0,104	0,015	0,017	0,072	0,702
	Responsible	0,270	0,151	0,187	0,201	0,756
	Job deskription	0,343	0,085	0,245	0,215	0,849
	Productivity dd	0,413	0,247	0,275	0,324	0,842

This test is done to verify an idea's validity based on the discriminator's validity. The discriminative validity of reflective indicators can be assessed by examining the cross-loading of the latent construct or variable. The cross-loading value of indicators for the construction of budget participation, transformational leadership, good university governance, the concept of Tri kaya parisudha, and lecturer performance are presented in Table 1.

The validity of the discriminant has been effectively demonstrated because all indicators show a higher crossload on the respective variables compared to other constructs. Budget participation has a minimum construction of 0.682, Transformational Leadership has a minimum construction of 0.657, Good university governance has a minimum construction of 0.664, Tri Kaya Parisudha concept has a minimum construction of 0.754, and Lecturer Performance has a minimum construction of 0.702. The validity of the created structure can be

assessed using Discriminant Validity (DV), Mean Variance Extract (AVE), and Composite Reliability (CR), commonly used for reflection indicators to measure internal consistency, and Alpha Cronbach (Watkins, 2018). AVE, CR, and Alpha Cronbach are presented in Table 2.

Table 2. Average Variance Extracts (AVE), Composite Reliability (CR), and cronbach's alpha

Variable	Cronbach's Alpha	rho_A	CR	AVE
Budget participation	0,771	0,725	0,733	0,572
Transformasion Leadership	0,759	0,815	0,830	0,503
Good University Governance	0,875	0,733	0,773	0,510
Consep Tri Kaya Parisudha	0,809	0,892	0,790	0,562
Lecturer performance	0,772	0,849	0,845	0,542

The variables Budget Participation, Transformational Leadership, Good University Governance, Tri Kaya Parisudha, and Lecturer Performance were classified as very good because the value of Average Variance Extracted (AVE) exceeded 0.50. All variables had an Alpha Cronbach value exceeding 0.9 and exceeding the threshold of 0.70. In addition, they have a Rho A value greater than 0.9 and a CR value exceeding 0.60. Therefore, it can be concluded that all variables meet the criteria and are considered valid and reliable.

Table 3. R-Squared value

Variabel	R Square	R Square Adjusted	Information
Consep Tri Kaya Parisudha	0,603	0,577	Moderat
Lecturer Performance	0,759	0,740	Strong

The evaluation of the inner model includes the assessment of the suitability of the model (Goodness

of Fit) and examining the impact of exogenous variables on endogenous variables through hypothesis testing. The inner model derived from the R-squared value is shown in Table 3.

Table 3 shows an R-squared value of 0.603 for the Consep Tri kaya parisudha measure, indicating a modest correlation rate. The R2 score of the lecture performance is 0.759, indicating a strong relationship. These results represent the suitability of the model (Goodness of Fit) and an evaluation of how exogenous variables affect endogenous variables through hypothesis testing.

The direct effect between independent and dependent variables was examined using the Structural Equation Modelling with Partial Least Squares (SEM PLS) technique with Smarts 3.2.9 for Windows software. The results obtained include loading factors (Original Sample), Sample Average, Standard Deviation, T Statistics, and P Value, which are presented in Table 4.

Table 4 Hypothesis testing results

Direct and Indirerect	Original Sample (O)	Standard Deviation (STDEV)	T Statistik	P Values	Information
Budget partisipatio -> Lecturer performance	0,332	0,120	2,773	0,007	Significant
Transformation leadership -> Lecturer performance	0,102	0,130	0,783	0,699	Not Significant
Good University Governance -> Lecturer performance	0,212	0,103	2,058	0,039	Significant
Tri Kaya Parisudha -> Lecturer performance	0,232	0,099	2,339	0,021	Significant
Budget Partisipation -> Tri Kaya Parisudha	0,217	0,104	2,069	0,037	Significant
Transformasian leadership -> Tri Kaya Parisudha	0,277	0,106	2,613	0,012	Significant
Good University Governance -> Tri Kaya Parisudha	0,304	0,099	3,075	0,003	Significant
Budget Partisipation -> Tri Kaya Parisudha -> Lecturer performance	0,127	0,034	3,758	0,000	Significant
Transformasian leadership -> Tri Kaya Parisudha -> Lecturer performance	0,141	0,030	4,701	0,000	Significant
Good University Governance -> Tri Kaya Parisudha -> Lecturer performance	0,170	0,045	4,254	0,000	Significant

Discussion

The analysis showed a clear correlation between budget preparation and participation from all levels of management and lecturer performance. Empirically, the research supports the correlation between budget participation and lecturer performance (Bumulo et al., 2018; Hasnia, 2021; Manafe & Setyorini, 2019; Myint et al., 2019; Nguyen et al., 2019). In addition, this research found a strong relationship between good university governance and lecturer performance. This is in line with previous research (Yudianto et al., 2021) (Saring, 2023), (Wahyudin et al., 2017), (Ritonga et al., 2021). Studies have found a positive relationship between good university governance and lecturer performance. The results of the survey also show a strong relationship between tri kaya parisudha and lecturer performance (Adnyana & Dewi, 2022), (Widiari et al., 2021) (Astawan et al., 2021).

This researcher found an insignificant relationship between transformational leadership and lecturer performance. Therefore, transformational leadership does not have a direct impact on lecturer performance. The data show that transformational leadership does not substantially impact performance, as the nature of service in higher education is different from that in other industries, and lecturers are accountable for their performance, unaffected by leadership. Lecturers have responsibility for improving education through the tri dharma of higher education, namely education, research, and community service, which are not influenced by research leaders (Yuniarta & Purnamawati, 2020), (Cho et al., 2019). Additional factors, such as organizational commitment and performance, either through mediation, influence the relationship between transformational leadership and lecturer performance

This study presents a newly validated model that examines the impact of budget participation, transformational leadership, good university governance, and the concept of tri kaya parisudha on the performance of lecturers in higher education, with the concept of tri kaya parisudha acting as a mediator. This highlights the importance of local wisdom components and cultural aspects in improving lecturer performance. In addition, this study advocates a new methodology in educational

administration, given the importance of lecturer performance. Therefore, in improving the performance of lecturers in higher education, it can be recommended to pay attention to budget participation, good university governance and the concept of tri kaya parisudha through improving the quality of leadership, fostering the meaning of work, increasing work motivation, and other efforts.

Conclusions

Analytical findings show that budget participation, good university governance, and tri kaya parisudha substantially impact lecturer performance. This impact is mediated by tri kaya parisudha. The role of this mediation can show that in preparing a reasonable participation-based budget, lecturers as budget users and implementers of activities must feel satisfied in the relationship between themselves and their work (manifested in performance). Therefore, to improve performance in higher education, it is advisable to focus on budgeted implementation and adhere to good governance by improving the competence of leaders, fostering a sense of purpose in their work, increasing innovation, and implementing other relevant initiatives.

The study introduces a recently verified model that investigates the influence of budget apportionment, transformational leadership, good university governance, and tri kaya parisudha on the quality of services in higher education. Tri kaya parisudha serves as a mediator in this context. This emphasizes the importance of psychological and spiritual factors in improving lecturer performance. In addition, this research promotes a new approach to performance by using local and cultural wisdom approaches.

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