TRANSFORMATIONAL LEADERSHIP STYLE, LEVERS OF CONTROL, AND UNIVERSITY PERFORMANCE

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Abstract: Competition is tight on education, due to changes in the environment. There are 130 private universities that stopped operating in 2015–2019. As the youngest university in East Java and accredited A, Ciputra University is able to pass the competition well. The purpose of this study was to determine the direct effect of transformational leadership on the performance of Ciputra University and the indirect effect through levers of control as a mediating variable. Research sample includes 40 Ciputra University officials including Heads of Departments, Heads of Study Programs, Deans, Chancellors, and Vice Chancellors. Data collection with primary data was done through questionnaire. Data analysis was performed using Structural Equation Modelling. The results of the study proved that transformational leadership has an effect on levers of control and university performance. The application of levers of control has a positive effect on university performance, as well as leadership styles that have a positive effect on university performance through levers of control.

Keywords: transformational leadership style, levers of control, university performance

INTRODUCTION

The changing environment causes fierce competition. Universities, as organizations of higher education also experience intense competition. This competition requires every educational institution to adapt and innovate for the advancement of educational institutions in the future (Nasution & Rapono, 2018). The existence of competition that tight had caused 130 universities in Indonesia to stop operating. However, this is different from one of the universities in East Java, namely Ciputra University. Ciputra University is able to continue their

performance and improve university accreditation to survive in the competition level. These achievements include the achievement of being the youngest university with A accreditation in East Java and the fourth youngest nationally. Also, Ciputra University is ranked 72nd nationally and has been awarded the best ten predicates for private universities in East Java. Achievements obtained is a form of university performing well and this has been conducted by Ciputra University.

Improved organizational performance is influenced by the leadership style of someone who leads. The leadership style is a description of how a person can lead in communicating the vision and mission, as well as coaching employees, building communication with employees, and creating prosperity (Devie et al., 2019). One form of leadership style is the transformational leadership style. A transformational leadership style is a leadership style that forms motivation and expectations from both leaders and employees to increase good performance in the organization (Al Khajeh, 2018). The influence of transformational leadership on organizational performance is proven by the research conducted by Abubakar & Ahmed (2017) which stated that to compete, universities need visionary leaders, but also those who can inspire their members to achieve their goals. Another research conducted by Para-Gonzales et al. (2018) explained that transformational leadership styles can improve organizational performance.

In theory, the transformational leadership style affects the performance of an organization. However, several studies proved that transformational leadership has no impact on university performance. Research conducted by Alrowwad et al. (2017) explained that aspects of transformational leadership alone are not sufficient to describe the variance in organizations. Also, a study conducted by Octavia & Devie (2015) stated that transformational leadership does not affect the improvement of university performance.

The form of transformational leadership has a vital role to play in the implementation of management control systems and organizational performance. This is because the transformational leadership style directs, motivates, transforms values, and can simultaneously play a role in the implementation of an organization's management control system. The management control system plays a role in providing insight into the psychological aspects of members and the implications of empowerment which include motivation, commitment, and members' emotional well-being which also have an impact on the performance

of an organization (Lewis et al., 2019). One of the applications of management control systems is to use levers of control framework. Levers of control consist of a belief system, boundary system, diagnostic control system, and interactive control system. Ciputra University has implemented the levers of control through the vision and mission of the university, rules and sanctions, and the interactions that occur between the heads of departments with its members. Ciputra University has a vision to prioritize entrepreneurship, so that all curricula, learning system, and academic activities lead to entrepreneurship as the university's vision (Bernardus, 2018). Application of levers of control in a comprehensive manner is essential because it has a role in increased good organizational performance (Junita et al., 2018). The performance of an organization referred to in this study is the performance of the university. Organizational performance acts as a benchmark to see the development of the organization in realizing the vision and mission that are owned and goals into a plan of organizational development (Bandiyono & Augustine, 2019).

The existence of contradictory results in the results of previous studies regarding the influence of transformational leadership styles on organizational performance led researchers to place the levers of control as a mediating variable. This is based on previous research conducted by Devie et al. (2019), and Nguyen et al. (2017) which concluded that the transformational leadership style affects the management control system. A study conducted by Baird et al. (2019) concluded that their blend and exploration in the use of levers of control in performance enhancement of organizations. The study result shows a positive relationship between enabling controls (belief and interactive) on the performance of the organization, as well as the positive relationship that arises between constraining rules (boundary and diagnostic) and the performance of the organization with the new management techniques. The results of this study are in line with the results of research by Junita et al. (2018) and Bandiyono & Augustine (2019) which show that there is a positive relationship between levers of control and organizational performance.

Based on the introduction that has been described above, this study aims to determine the direct effect of the transformational leadership style on the performance of Ciputra University and to know the indirect impact of transformational leadership on the performance of Ciputra University with the levers of

control as the mediating variable. There are four hypotheses in this study, namely:

H_1: The transformational leadership style has an effect on the levers of control.

H_2: Levers of control affect university performance.

H_3: Transformational leadership style affects university performance

H_4: There is an indirect effect on the relationship between transformational leadership style and organizational performance through levers of control as a mediating variable.

METHOD

This research is an associative quantitative study which aimed to examine the effect of transformational leadership style on universities with levers of control as the mediating variable. Source of the research data is primary data with the dissemination of questionnaires. The research measurement scale is the Likert scale. The Likert scale provides a 5 point scale at the same interval in the respondent's response (Hartono, 2018). Likert scale points used in the study are strongly disagree (STS), disagree (TS), disagree (KS), agree (S), and strongly agree (ST).

Population and Sample

The population in the study were the Rector and Vice Rector, Head of Departments, Deans, and Heads of Study Programs at Ciputra University with a total of 40 people. The population criteria in this study were structural officials at Ciputra University who supervised other members. This study is using a saturated sample due to small populations (Sugiyono, 2018).

Operational Definition and Variable Measurement
Dependent variable

University performance is the dependent variable in this study. University performance is measured using four perspectives which include customer perspective, internal perspective, innovation, learning perspective, and financial

perspective (Alani et al., 2018). Customer perspective is about policy, meetings, as well as services provided in student organizations. Internal Perspective relates to the automation of work processes and training strategies in organizations. Innovation and learning is relating to development of work environment and departments/faculties in organizations. Financial Perspective is related to the adequacy and approval of funds in organizations (Alani et al., 2018; Unhas & Fernandes, 2018).

Independent variable

Transformational leadership style is an independent variable in this study. Transformational research style is measured using idealized influence, inspirational motivation, intellectual stimulation, and individual consideration. Idealized influence is the attitude of a leader who is an example, admired, respected, and trusted by his team members. Inspirational motivation behaviour of leaders is capable of motivating, showing the perspective of enthusiasm and optimism, and engaging the team members regarding the organization's future. The intellectual stimulation of a leader encourages its members to be creative and innovative. Individual consideration is the attitude of leaders who are paying attention and able to delegate members (Northouse, 2019; Nguyen et al., 2017).

Independent variable

The levers of control are the independent variables in the study. Levers consists of belief system, boundary system, diagnostics control system, and interactive control system. Belief system leaders can convey the vision, mission, and organizational values and increase members awareness of the values possessed by the company/organization. Boundary system is regarding the code of ethics related to employee behaviour. Diagnostic procedures are associated with measuring the progress of a company following company goals and comparing the results that have been achieved, evaluating the company's or organization's steps towards success. An interactive system is the development of related discussions in meetings between superiors and subordinates and challenges and debates on results, assumptions, and facts, as well as about the organization's point of view (Simons, 1995; Handayani & Bastian, 2017; Baird et al., 2019).

Data Analysis Method

A pilot test was conducted to test the validity and reliability of the research instrument (Aprillia et al., 2017). The pilot test was conducted because the research instrument was derived from previous research conducted overseas with differences in time, place, and respondents. Descriptive statistics were conducted to see the value of the mean, median, and standard deviation of the results of the questionnaires. Structural Equation Modelling (SEM) was chosen as a method of data analysis because it can simultaneously test the relationship between variables as well as between variables and indicators. Outer models was conducted to test the validity and reliability (Hair et al., 2014). Validity test is carried out using convergent validity and discriminant validity. Reliability test is carried out using composite reliability. Furthermore, an inner model evaluation is carried out using coefficient determination (R-Square Value) and blindfolding and predictive relevance Q^2 (Devie et al., 2019). Hypothesis testing of H1–H3 is carried out with structural model path coefficients. If the p-value is d" 5% alpha, then the hypothesis is accepted. Hypothesis testing of H4 is done by calculating the total effect. If the value of the total effect is greater than the direct effect and the p-value d" 0.05 then there is an indirect effect.

RESULTS

The sample of this research consisted of the Rector, Vice Rector, Head of Department, Dean, Head of Study Program, with a total of 40 respondents. After spreading questioners to all members of the sample, 31 questioners back and have been filled. WarpPLS 7.0 was used for data processing in this study.

Descriptive Statistical Analysis

Descriptive statistics are used to describe the data characteristics of the respondents answers received. In the descriptive statistical results in Table 1, the transformational leadership style variable shows an average value of 4.55 out of 5 on the Likert scale. The results of the answers given by the respondents indicate that the aspects of the transformational leadership style have been carried out well. The high average value of the variables explains that structural

officials have applied each indicator of a transformational leadership style. From Table 1, the levers of control variable shows the average value of 4.38 from the 5-point Likert scale. The result of these statistics shows that the university has implemented the levers of control aspect well. University performance values mean value is 4.36 out of the 5-point Likert scale. Based on the statistical results in Table 1, the answers from respondents gave a relatively high assessment of university performance. This shows that the aspect of the university's performance appraisal is in a high or good category.

Table 1 Descriptive Statistics of Research Variables

Variable	Mean
Transformational leadership style	4.55
Levers of control	4.38
University performance	4.36

Structural Equation Modelling

Validity and reliability testing was carried out on 3 research variables, namely transformational leadership style, levers of control, and university performance. The results of the validity and reliability testing in Table 2 shows that the reliability results obtained from the 3 research variables have met the criteria because the results obtained by each variable were > 0.70. However, there are several question items that have a value of 0.40–0.70 which are accepted because they do not affect the Average Variance Extracted value and composite reliability. Meanwhile, there were several items that were removed because the outer loading was below 0.40.

Table 2 Results of SEM Validity and Reliability

Variable	Validity	Reliability
	AVE	Composite Reliability
Transformational leadership style	0.354	0830
Levers of control	0.328	0.893
University performance	0.398	0.939

Table 3 Results of SEM Outer Loading Test

Variable	Indicator	Outer Loading
Transformational leadership style	X1	0.397
	X2	0.691
	X3	0.707
	X4	0.107
	X5	0.739
	X6	0.625
	X7	0.522
	X8	0.805
	X9	0.510
	X10	0.521
Levers of control	M1	0.493
	M2	0.453
	M3	0.784
	M4	0.714
	M5	0.528
	M6	0.439
	M7	0.582
	M8	0.653
	M9	0.506
	M10	0.411
	M11	0.701
	M12	0.595
	M13	0.512
	M14	0.331
	M15	0.461
	M16	0.597
	M17	0.792
	M18	0.500
University performance	Y1	0.544
	Y2	0.598
	Y3	0.582
	Y4	0.724
	Y5	0.698
	Y6	0.686
	Y7	0.729
	Y8	0.687
	Y9	0.605
	Y10	0.683
	Y11	0.445
	Y12	0.682
	Y13	0.610
	Y14	0.696
	Y15	0.634

Y16	0.622
Y17	0.313
Y18	0.800
Y19	0.550
Y20	0.776
Y21	0.534
Y22	0.578
Y23	0.598
Y24	0.558

Outer Model

Outer model testing is done by two tests, namely testing the validity and reliability. Validity testing is done by using convergent validity and discriminant validity. The results of the convergent validity test are shown in Table 3 and 4. Table 3 is showing the results of the outer loading test and Table 4 is showing the AVE test of each variable of the research. Question variables have met the criteria, because the outer loading value is above 0.70 and the value 0.40–0.70 does not affect the value of AVE and composite reliability. This is also indicated by the AVE value which exceeds 0.50. The results of discriminant validity testing in Table 6 show that all variables have met the validity testing requirements because the AVE root value of each variable is greater than the value of the other variables (surrounding values). Reliability testing is done using composite reliability. In this test, if the value is more than 0.70 then the variable is consistent. Based on Table 7, it can be seen that the variables in the study are stated to be consistent.

Table 4 Outer Loading Test

Variable	Indicator	Outer Loading
Transformational leadership style	X2	0.716
	X3	0.806
	X5	0.763
	X7	0.581
	X8	0.763
Levers of control	M3	0.825
	M4	0.648
	M7	0.555
	M11	0.815

	M12	0.680
	M16	0.654
	M17	0.898
	M18	0.651
University performance	Y2	0.470
	Y5	0.729
	Y8	0826
	Y10	0.825
	Y12	0.757
	Y14	0.807
	Y16	0.739
	Y18	0.760
	Y20	0.753

Table 5 Average Variance Extracted

Variable	Validity
	AVE
Transformational leadership style	0.533
Levers of control	0.524
University performance	0.559

Table 6 Results of Discriminant Validity - Outer Model

	Transformational Leadership Style	Levers of Control	University Performance
Transformational leadership style	**0730**	0.676	0.574
Levers of control	0.676	**0.724**	0.510
University performance	0.574	0.510	**0.748**

Table 7 Results of Composite Reliability

Variable	Composite Reliability
Transformational leadership style	0849
Levers of control	0.896
University performance	0.918

Inner Model

Testing using coefficient of determination (R-Square Value) shows that there is a correlation relationship between research variables. Based on Table 8, the

transformational leadership style variable affects 0.483 or 48.3% of the levers of control variable, and 0.424 or 42.4% of the university performance variable.

Table 8 R-Square Results

Variable	R-Square
Levers of control	0.483
University performance	0.424

Testing with blindfolding and predictive relevance of Q^2 shows that the diversity of data that can be explained by the structural model is 0.371125. The rest is explained by other factors outside the study. The blindfolding and predictive relevance value of Q^2 is obtained from the calculation of the formula as follows:

$Q^2 = 1 - (1 - \quad 1^{2)}) (1 - \quad 2^{2)})$

$Q^2 = 1 - (1 - 0.483^{2)}) (1 - 0.424^{2)})$

$Q^2 = 1 - (1 - 0.233289) (1 - 0.179776)$

$Q^2 = 1 - (0.766711) (0.820224)$

$Q^2 = 0.371125$

Hypothesis test

Testing the structural model path coefficient hypothesis with t-test is shown in Table 9. Based on the test results, there is a relationship between a transformational leadership style and levers of control which has a path coefficient value of 0.696 with a p-value < 0.05. Furthermore, the test results show that the p-value on the relationship of the levers of control variable on university performance is smaller than 0.05, with a path coefficient value of 0.345. These results indicate that the second hypothesis is accepted. In addition, there is a relationship between transformational leadership style and university performance with a smaller p-value of 0.05 and a path coefficient value of 0.391 which indicates that the third hypothesis is accepted. In Table 10, the value of the direct effect is smaller than the total effect value. Hence, levers of control has an indirect effect on the relationship between transformational leadership style and university performance and the fourth hypothesis is accepted.

Table 9 Results of the Structural Model Path Coefficient

Path	Path Coefficient	P-value	Information
TLS → LoC	0.695	<0.001	Significant
LoC → UP	0.345	0.015	Significant
TLS → UP	0.391	0.007	Significant

Table 10 Indirect Effect Test Results

Path	Direct Effect	Indirect Effect	Total Effect	P-value
TLS → UP	0.391			0.007
TLS → UP via LoC		0.240	0.631	0.021

DISCUSSION

The results showed that the transformational leadership style had a positive effect on the levers of control. The transformational leadership style plays a role as part of behavioural accounting that predicts, influences, and changes human behaviour (Siegel & Marconi, 1989) in (Supriyono, 2018). Besides, conversion of control as a management control system can affect, become learning, and function as controlling member behaviour (Libby & Thorne, 2018). The application of transformational leadership styles and levers of control plays a role in relating member behaviour to financial and management information systems in an organization. Levers of control accommodates leaders in transforming values, setting boundaries, measuring performance, and interacting with members in the goal-directing process. The high average value and the scattered data do not deviate much, indicating that a specifications in the transformational leadership style and levers of control have been applied at Ciputra University. The results of this study are in line with research by Devie et al. (2019) which explained that transformational leadership styles play a role in the application of levers of control to regulate and control the process of implementing organizational strategy.

The results showed that there was a positive influence on the relationship between the levers of control and university performance. Increasing organizational performance is influenced by the implementation of comprehensive levers

of control in the organization (Junita et al., 2018). Also, levers of control can overcome a lack of direction, motivational problems, and personal limitations related to employment (Merchant & Stede, 2017). It also provides company accommodation for psychological empowerment for members which will have an impact on organizational performance. The high average value in Table 1 and the distribution of data that do not deviate from the answers given indicate that Ciputra University has implemented the levers of control well. So, it has an impact on improving the performance produced by Ciputra University, this case shows that every aspect of levers of control is applied and factors related to university performance are considered quite good. The predicate given as rank 72 nationally and to become the youngest university which obtained accreditation in East Java were one sign that the performance of the University of Ciputra is good. The results of this study are in line with Junita et al., (2018), Bandiyono & Augustine, (2019), and Baird et al. (2019). However, the results of this study are not in line with Handayani & Bastian's (2017) research that stated how boundary systems and belief systems do not affect organizational performance.

The results of this study indicate that there is a positive effect on the relationship between transformational leadership styles on university performance. The human system in the behavioural aspect can work well if factors related to organizational members are considered by the leader of the organization (Libby & Thorne, 2018). The transformational leadership style adopted by department leaders or heads will have a significant influence on university performance. Transformational leadership style focuses more on values, emotions, and standards that apply to the organization. Also, the role in implementing transformational leadership styles in organizations is to unite the goals of each member with the purposes of the organization. Likewise, with Ciputra University, the application of a transformational leadership style has had an impact on improving university performance following university goals. The results of the study are in line with Para-Gonzales et al. (2018) and Abubakar & Ahmed (2017), which explained that transformational leadership affects the performance of an organization. This study also confirms the research conducted by Radianto (2015), which explains that there are aspects of transformational leadership that motivate lecturers and members at Ciputra University.

The results of this study also indicate that there is an indirect effect given by the levers of control variable on the relationship between transformational leadership style and university performance. With the application of levers of control, leaders will be helped in applying aspects of transformational leadership styles, thereby supporting the improvement of university performance. Comprehensive implementation of levers of control will minimize the decline in university performance. The application of transformational leadership styles and levers of control can provide an evaluation of member behaviour so that organizations can make behavioural changes based on the influence of the created accounting system. The results of this study answer the inconsistency of research results Para-Gonzales et al. (2018); Abubakar & Ahmed, (2017); Alrowwad et al., (2017), Octavia & Devie, (2015) which caused a gap in the study.

Conclusion

Based on the results of research on transformational leadership styles, levers of control, and university performance, it can be concluded that transformational leadership styles can motivate, shape, and control member behaviour by applying levers of control. Comprehensive application of levers of control can improve university performance. Also, a transformational leadership style can provide direction and align each goal with organizational goals, thus providing organizational performance achievement or becoming more easily achieved. The application of levers of control can help leaders in applying aspects of transformational leadership so that increased university performance can be achieved.

Limitations and Suggestions

In this study, there are several limitations, including:
1. There are several items of instruments that must be discarded because they are invalid to meet the requirements.
2. The response rate in this study is 77,5%. Although the response rate was acceptable, it took quite a long time to get feedback from respondents.

Researchers provided several suggestions that can be applied to further research, namely that future research must make considerations and test the

measure the instrument that is used repeatedly so that the measuring instrument used can meet the validity requirements. Future research may use ex-ante or ex-post methods to handle feedback from respondents which may take a long time.

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