

ANALYSIS OF READINESS TO WORLD CLASS UNIVERSITY AT IPTS

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ABSTRACT

Globalization has changed higher education institutions to improve quality and competitiveness towards a world-class university (WCU). Therefore, this research aims to find out WCU with a balanced scorecard (BSC) approach with 5 (five) perspectives). The research design is a qualitative approach. This is a case study research namely IPTS (Institut Pendidikan Tapanuli Selatan). Data analysis is inductive, using explorative descriptive analysis techniques. Collecting data using interviews with respondents. The respondents are parties that are closely related to the future development of the university. The instruments used were unstructured interviews, activity observation sheets at IPTS, and searches for related documents. The results of the research show that to reach WCU in the perspective of (1) organizational changes: research, it is necessary to increase international collaborative research and international publications, (2) human resource policies, it is necessary to increase the number of lecturers with professors and doctoral degrees. (3) academic programs, need to be initiated by internationally accredited study programs, (4) Internal Governance, IPTS determines the best quality-based campus III for Institutes in LLDIKTI (Lembaga Layanan Pendidikan Tinggi) Region I and (5) Financial, IPTS needs to develop and explore sources of funding from internal and external partners. abroad to strengthen internationalization programs towards WCU.

Keywords: *Readiness, World Class University, Balanced Scorecard (BSC)*

1. INTRODUCTION

The term globalization is not a new phenomenon in the world view, as documented by Osterhammel and Petersson (Osterhammel, J., Petersson, N. P., & Geyer, 2005). According to Hurrel (2003) globalization is about a universal process or set of processes that generate multiplication of relationships and interconnections that go beyond the countries and societies that make up the modern world system. In contemporary globalization theory argues that globalization consists of two completely contradictory processes of homogenization and differentiation; that there is a complex interaction between localism and globalism; and that there is a strong resistance movement to the process of globalization. Meanwhile, (Giddens, 2006; Hurrel, 2003; Widodo & Ervanudin, 2016), states that globalization has driven and changed the world to be global because of increasing interrelationships and interdependence.

Since globalization, education has become a service commodity which includes the internationalization of education which has begun to penetrate higher education institutions in Indonesia. Globalization has changed higher education institutions to improve quality and competitiveness towards world class universities (Fauzi, 2021; Purwawidodo & Yasin, 2021; Zaki, 2020) Several studies show the need for universities to respond to globalization.

Universities respond differently to the challenges posed by globalization.

Some researchers respond positively to globalization of higher education, including (Berikkhanova et al., 2015; Hobson, 2007; Nian Cai Liu, 2011): (1) A better understanding of globalization and global trends can enrich higher education curricula (2) Globalization changes the way universities operate, and creates more effective, efficient, and accountable institutions, (3) World class standards and systems quality assurance in certain universities can be transferred around the world, (4) Universities can play a positive role to educate global citizens who can create a better world good for all, (5) Positive global relations among academics can assist in advancing research, science and innovation. (6) Professionalization in higher education and realization for sound support systems and structures tends to increase (7) Innovative higher education programs, such as recognition of prior learning can be spread around the world giving students more benefits, (8) Universities are ranked globally and this influences the international reputation of the institution, (9) An increase in international students generates more funds to universities, (10) Hosting or participating in international conferences increases the global reputation of universities, (11) Sharing resources globally can play a big role to address national and global problems and to meet future economic needs, (12) More opportunities are created for students to gain internationally recognized qualifications).

While researchers who respond negatively to the impact of globalization on higher education include (Hobson, 2007; Nasution, 2017): (1) The commercialization of higher education and the profit motive in certain cases replaces the need for quality provision, and erodes traditional values, intellectual character and critical thinking of university life (2) In certain countries the quality of higher education is considered to be of low quality, (3) There is a poor understanding of the education system. Apart from that, WCU has indeed become a capital for universities to be seen on the international stage. so it is necessary to study the readiness of IPTS to become one of the campuses that is equivalent to WCU. Research like this has already been carried out in several tertiary institutions such as the Pacitan Nahdlatul Ulama Islamic High School which requires very thorough preparation, especially in the international publications sector, where the postscript is still low (Mufron et al., 2021). at IPTS itself research like this has never been carried out considering that IPTS itself has become a campus that is accredited B by BAN-PT and has strategic plans going forward to become WCU.

2. LITERATURE REVIEW

2.1 World Class University (WCU)

The various definitions of WCU cover most of the characteristics in common with this, such as: highly qualified staff; excellence in research; quality teaching; high sources of government and non-government funding; international and talented students; academic freedom; well-defined autonomous governance structures; and complete facilities for teaching, research, administration. Nian Cai Lu (2011) states that WCU status is granted on the basis of international recognition. Whereas Levin, Jeong & Ou, (2006) stated that the feeling that global reputation and therefore world-class standing comes to be measured through visible dimensions. and Ou (2006) being the most significant measure of WCU. Meanwhile, the educational process and virtues of higher education institutions are not considered.

Levin, Jeong & Ou, (2006;201) "*it is not surprising to see a focus on research criteria in the surveys and in the efforts of institutions to promote their importance and little or no attempt to measure and assess teaching quality or educational activities*". Indeed, there is a tacit assumption that if an institution is highly competitive in its admissions that the educational quality is also very high, even without measuring that quality.

Several researchers have attempted to define what makes WCU stand apart from the rest. The questions posed by Levin, Jeong, and Ou (2006) perhaps best present the issues researchers wish to address. According to Levin, Jeong & Ou, (2006) "What does it mean to be a World Class University? Is this simply a public relations claim or does it have substance? What are the criteria for World Class status, and how would we know that a university has reached that lofty height. According to Nian Cai Lu (2011;9) "*World-class universities are able to select the best students and attract the most qualified professors and researchers*". In addition, argues that the fact that world-class universities succeed in mobilizing a broadly diverse national and international academic staff is likely to maximize these institutions' knowledge-networking capacity. According to Alden and Lin (2004), a collaboration between universities in England and China, shows that heading to WCU is enriched by indicators that reflect international reputation or contribution to the university community.

Global rankings in higher education can provide comparative information and are the reality of the current world order, so global rankings have a major influence on WCU. It has been widely hypothesized that the current notion of WCU rests on excellence in research. WCU is a research university measured by various international rankings that basically all global rankings measure research results in one way or another. Of all the criteria and indicators, research productivity is the easiest to measure and has the highest prestige.

2.2 Balanced Scorecard

The Balanced Scorecard (BSC) has been introduced and developed as a performance measurement concept over the last two decades

(Kaplan, R. S., & Norton, 2008). Since its inception, the conceptual framework has changed and has been adopted by many companies. This concept has generated great interest in both the academic and industrial communities. BSC is usually applied in business disciplines and in the field of strategic management for industry. However, BSC can also be proposed in government agencies, universities and non-profit organizations.

Kaplan and Norton developed the BSC based on the results of studies taken from research on 12 leading American companies in the early 1990s (Kaplan, R. S., & Norton, 2004) using the perspectives of: financial, customer, internal, innovation and learning. In each of these perspectives, goals are measured by one or more measures (indicators) to make the BSC more operational. Then, targets that are precisely defined and within a time scale must be set by combining the objective, size, and planning period. The BSC balances traditional financial indicators with a set of non-financial measures: customer, internal, innovation and learning. The main feature of the BSC created in this way is a holistic and balanced approach to performance measurement. BSC balances measures related to the past (financial perspective) by indicators showing current effectiveness and efficiency (customer and internal perspectives), as well as measures related to future development (innovation and learning perspective).

Today, the BSC is treated as a complete strategic management system and not just a performance measurement method (Kaplan, R. S., & Norton, 2004, 2008). With this philosophical principle in mind, BSC has been widely used across governmental and non-governmental organizations, for-profit and non-profit organizations. Higher education institutions are no exception (Pietrzak M, Paliszkievicz J, 2015). Associated with external and internal changes, higher education institutions have also introduced the BSC to improve quality management. Umashankar and Dutta (2007) discuss how the BSC approach can be applied to higher education in India. From the analysis of the papers, it can be found that the BSC is very suitable for a measure of organizational performance in higher education.

From several literature searches, BSC can be implemented in higher education institutions by developing BSC perspectives are based on 5 (five) perspectives, including: (1) organizational changes: research, (2) organizational changes: human resource policies (3) academic program (4) organizational changes: internal governance and (5) integrated finance in an IPTS strategy model towards WCU. To analyze the implementation of the BSC, the indicators used serve as a measure to analyze whether changes are taking place, including (1) organizational changes: research which aims to strengthen research activities, including: grants or research funding for collaborative research and publications. (2) organizational changes: human resource policies indicators used include changes to recruitment procedures, changes to HR criteria and reward or incentive systems. (3) academic program, the indicators used are master/doctoral programs, changes to the curriculum system and academic internationalization programs (4) organizational changes: internal governance, the indicators used are changes in decision making, changes in organizational structure, changes in work culture and (5) Finance, with indicators of increased budgeting in research, human resources, academic programs and internal governance. In other words, indicators can

be formulated as a strategy towards WCU's vision. Therefore researchers develop a framework as follows:

Personnel Section as well as the Planning and Finance Section and senior lecturers, totaling 9 people. The data analysis is inductively analytic in nature, emphasizing the meaning of the specificity of a case based on the logic of positivism and phenomenology.

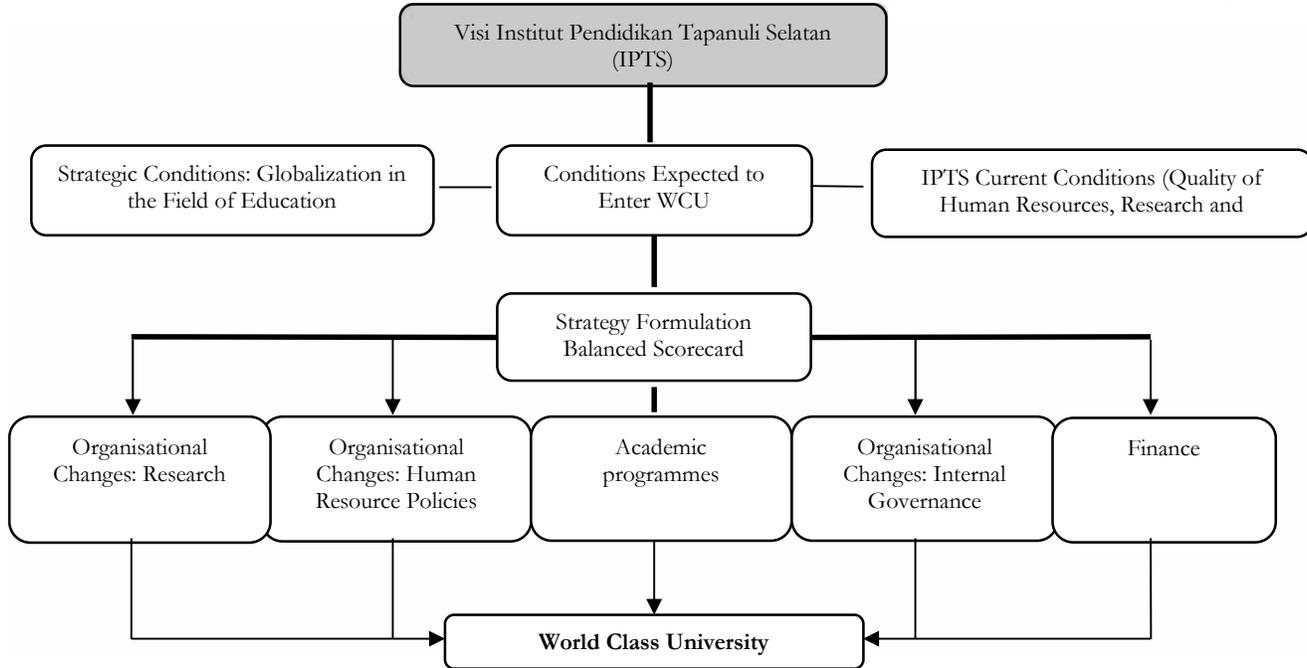


Figure 1. Framework of thinking

3. METHODS

This study uses a qualitative approach to understand the process by which phenomena occur (Maxwell, 2005). In addition, this research, based on an interpretative paradigm, is associated with qualitative processes such as phenomenology and case study traditions. To achieve this, this research ensures that the IPTS leadership in interpreting the WCU strategy is reflected in the selection of data sources, data collection and in data analysis.

The data collected in the context of case studies is studied as an integrated whole with the aim of developing in-depth knowledge of the existing research subject. Thus this case study can also be regarded as explorative research (Moleong, 2011). Therefore, the design of this study uses a case study approach, namely how the IPTS strategy leads to WCU with the BSC strategy approach.

Data collection was carried out in natural settings (natural conditions), primary data sources, and data collection techniques that involved more participant observation, in-depth interviews, and documentation. According to (Maxwell, 2005), "the fundamental methods relied on by qualitative researchers for information gathering are, participation in the setting, direct observation, in-depth interviewing, document review". Data sources focus on people who are directly involved in making policies and units that handle research, scientific publications, so that they can provide information about strategies towards WCU. Interviews were addressed to informants including: Chancellor, Deputy Chancellor I, LPM, LP2M, the Organizational and

Therefore the data analysis technique used is descriptive explorative.

4. RESULTS & DISCUSSION

In this research, the strategy developed by IPTS towards WCU is with the BSC Approach (Kaplan, R. S., & Norton, 2004, 2008), which was developed in 5 (five) perspectives, including: (1) Organizational Changes: Research, (2) Human Resource Policies (3) Academic programs and (4) Internal Governance and (5) financial.

4.1. Organizational Changes Perspective: Research

In the perspective of organizational changes: research, according to Emmanuel Intsiful and Peter Maassen (2020) can be seen in table 1

Table : 1 Organizational Changes Perspective: Research.

Organisational Changes: Research	Indicator
	Grants/Research funding
	Collaboration
	Publication

Source: developed from Emmanuel Intsiful and Peter Maassen, (E. I. and P. Maassen, 2017)

According to Habib (2022) In terms of research funding, IPTS has experienced a non-significant increase, still at an average of IDR 15 million. It is our hope that we have the same awareness, and this is a recognized leap of LLDIKTI Region I, with mediocre funds we can make intellectual leaps, focus, publish and be indexed everywhere with mediocre funds where the publication funds provided are still very minimal. That means extraordinary enthusiasm, especially with the current budget, inevitably there must be a policy of sense of research where the results of Lecturer Publications are of a national level but have not yet become international publications. Research, concern for sustainable treatment and must align with the needs of the vision and mission of IPTS with full foundation support.

According to Marzuki (2022) says that with minimal research funding, IPTS must be willing to facilitate the number of research and publication assistance proposed by lecturers so that productivity increases from year to year. Apart from that, the increase in funds also made it possible to carry out joint research activities between IPTS research lecturers and world university academic partners. By building networking, it is very important to do networking, fund rising solves the nation state problem, is smart and has a tremendous impact. Culture, building networks and being creative in making programs, I think the impact will be felt not only in building programs, but also in networks. Whatever the stability or sustainability of the program is what the program is good for but doesn't work. Change leader change program. If it's on the track according to the vision and mission, I think it will be enjoyed in the future. We have to fully support writing abroad and the impact will be extraordinary. Experience, independence, improvement in methodology, critical sense and ability to respond to research needs. That I thought was awesome and freshly done. The impact can be felt, and it needs to be evaluated continuously in an established system.

In terms of publication, there are 11 journals in the IPTS National Accreditation National Journal in 2018 where the average journal is published 3 times a year. There are 2 journals that are nationally accredited or 10% of the existing journals, while there are no international journals yet. The number of published articles, especially journals indexed by Scopus, is still low, based on the KPI there is 1 international journal in 2020 which has been exceeded. However, judging from the number and quality of writing articles owned by lecturers, it still needs to be improved, because many lecturers can write articles, but only for promotion purposes, not published, especially at the international level or Scopus indexed.

Rahmad Fauzi (2022) stated that there are many lecturers who conduct research but the results of their research are not published. Even though the research has potential, the echoes only stop at the institution where the researcher serves. Therefore, scientific publication assistance is expected to be able to raise the quality of IPTS lecturer publications. If the lecturers' writings can be published in national and international journals, then the potential to raise higher education rankings towards Excellence will begin to slowly materialize, due to the publication of one of the standards of a world class university. What's more, the Directorate of Higher Education provides scientific publication assistance in order to improve the quality of scientific publications. This is intended so that the works of the lecturers are not only stored neatly in a

cupboard, but can be read by the public as proof of the quality of scientific publications.

4.2. Perspective of Human Resource Policies

In the perspective of human resource policies, the indicators used can be seen in the following table:

Tabel 2. Perspective of Human Resource Policies

Human Resources Policy	Indicator
	Recruitment procedure changes
	Reward / Incentive System

Source: developed from Emmanuel Intsiful and Peter Maassen, (E. I. and P. Maassen, 2017)

In the perspective of human resource policies, IPTS HR performance achievements can be measured from lecturer qualifications. There are no professor lecturers and only 3 Head Lecturers at IPTS. This is one of the basic problems related to the quality of human resources. There are 25.5% of lecturers with doctoral degrees from all lecturers. Seeing the achievements of HR performance, the qualifications of IPTS lecturers need to be improved with policies that can accelerate the improvement of lecturer qualifications within the framework of WCU.

According to Zulfadli (2022) States that To build IPTS research and publication activities based on: Recruitment of effective and quality human resources. Improving the effectiveness and quality of employee and lecturer recruitment is intended to obtain professional and highly dedicated human resources. The objective of increasing the effectiveness and quality of recruitment is implemented through a structured, measurable, planned and systematic program. Recruitment is carried out based on competence". The form of the program to achieve this goal is: (1) employee and lecturer recruitment system based on needs and competencies; (2) an open recruitment system; and 3) high qualification requirements for applicants.

4.3. Perspective of Academic Programs

In the perspective of Academic Programs indicators used can be seen in the following table:

Tabel 3. Perspective of Academic Programs

Academic Program	Indicators
	Master/Doctoral Program
	Curriculum Development
	International Programs

Source: developed from Emmanuel Intsiful and Peter Maassen, (E. I. and P. Maassen, 2017)

IPTS there is no master program yet. According to Kasmuddin (2022) the development of the curriculum, the paradigm that is developed is that all knowledge is basically a unit that originates

from and leads to Allah through His revelation either directly or indirectly. With the scientific concept of building integration of science that is developed based on a paradigm called *wahdat al-ulum* (unity of science). This paradigm emphasizes that all knowledge is basically a unity that originates from and leads to Allah through His revelation either directly or indirectly. Therefore, all sciences should have dialogue with each other and lead to one goal, namely to bring studies closer to knowing and getting closer to Allah as *al-alim* (the all-knowing). Curriculum policies are developed based on the scientific integration paradigm based on unity of science. While the strategy for implementing scientific integration in the preparation of the curriculum, incorporating religious values into the curriculum and RPS (Semester Learning Plan) for the development of new lecturers to develop unity of science competence, making templates for the development of unity of science RPS.

Regarding international programs, none has been implemented yet. Asriani (2022) stated that IPTS International Programs can be carried out in the following forms: (1) Non-degree training – overseas: overseas training in various disciplines that are relevant to the needs of IPTS. During the program, 19 overseas trainings were carried out with 268 lecturers and staff participants; (2) Visiting professor is a program specifically intended for teachers, there are 11 professors participating in this program; (3) Doctoral Research Program and Post-doctoral Program are research assistance programs abroad that are given to IPTS lecturers who are currently studying doctoral programs and are completing doctoral programs which have been attended by 54 people; (4) Comparative study – overseas: This program is intended for lecturers and student leaders who aim to broaden their knowledge and scientific expertise, increase competitiveness and establish and strengthen partnerships and cooperation at the international level. During the program 18 programs have been implemented which were attended by 73 lecturers, staff and students; (5) Opening of the International Class Program, Study Program of Religions (SAA Study Program) in an effort to make IPTS able to compete at the Asian and World levels. In terms of scientific approach, SAA study program uses a multi- and interdisciplinary approach in line with the vision and mission of IPTS which is based on the paradigm of "unity of sciences" or *wahdatul ulum*; (6) Joint research or research collaboration through grant competition with internationally reputable universities; (7) Guest lecturing and lecturers exchange and (8) Joint international conferences international conferences held in collaboration with domestic and foreign universities.

4.4. Internal Governance Perspective (Governance)

In the Internal Governance Perspective, the indicators used are as follows:

Table 4. Internal Governance (Governance)

Internal Governance (Governance)	Indicators
	Changes in the body of the College
	Organizational structure changes

Source: Emmanuel Intsiful and Peter Maassen, (E. I. and P. Maassen, 2017)

The development of healthy tertiary institutions is based on the implementation of good university governance (GUG), so IPTS has declared it a corruption-free regional campus since January 3, 2012. Until now IPTS has held a commitment to be a corruption-free campus.

According to Tamin (2022) said that he oblige all IPTS officials not to accept gratuities either from partners or winners of development project tenders. This is done so that the campus is clean and free from bribery and corruption. All holiday parcels given by my partners are returned, this is to protect against gratuities. In addition, IPTS was determined as a university that implements the best integrity zone in the LLDIKTI REGION I. The integrity zone must be able to build accountability that can be trusted by the community. The integrity zone means that supervision is not only from the leadership, but starts from oneself. Actions carried out with integrity, both religiously justified and applicable regulations. The most fundamental essence in the integrity zone is that supervision resides with each individual and becomes a belief or daily action. Management in the aspects of management, organizational governance, and human resources. They all must have the same commitment to carry out their mandate with integrity. According to Muhibbin (2018), So, there is no term for doing good when there is only a leader. Or do not do well when there is no leader. Integrity zones must have clear standard operating procedures in every program implementation.

In realizing transparency and accountability in management In the field of planning and finance, IPTS has launched the IPTS Finance application. The IPTS Financial Application is an application that was built to meet the needs of work units for an application that is capable of being a tool in implementing efficient, effective, and reliable and user friendly state financial management and supervision. This system has 5 sub-systems, including administrators, operators, official travel, bookkeeping of expense treasurers and assistant expenditure treasurer books.

Wildan (2022) stated that The information system used in this planning and finance section is to be more controlled in budgeting. Back when I was still using Ms. Our Excel cannot monitor budgeting. There are discrepancies that occur usually when they have been input for a long time but have not been disbursed. It all depends on them, but when we monitor it because it has been inputted so sometimes it is included in the realization. So there is a difference between the actual realization and the one that has just been inputted. When the SPP is ready, it usually gets here, but sometimes when the SPP is done, the file is still with the SPI or the operator is still holding it. However, because it has been inputted into SIRA, there is usually a gap of about one week. So, there is a different realization from the real disbursement. In the future, in order to improve the quality of SIRA, training will be held for HR as well as development from SIRA itself. In addition, SIRA is used for monitoring related to budget realization, which is used as a budget absorption strategy.

The international office was established to fully support the vision and mission of IPTS, one of the dreams of being part of the international academic community. The position of the technical

implementation unit (UPT) under the Deputy Chancellor for Student Affairs and alumni cooperation, its main task is to expand the network, bring in students and lecturers from abroad and promote UIN campuses abroad. Therefore, the international office which is a new institution has a function to support the achievement of the vision of IPTS to WCU.

4.5. Finance Perspective

To build WCU, of course, requires support from a financial and non-financial perspective. Non-financial support, among others, can be in the form of quality research results, student achievements, and others. As for financial support, it requires funds obtained from sources of income from student education fees, profits from ventures, profits from existing research results, funding through the state budget, donations from the private sector and the role of institutions. The budget for IPTS comes from: Pure Rupiah (RM), Pure Rupiah Companion (RMP), BLU, Grants and Cooperation and PLN Foreign Loans, the budget originating IPTS can be explained in table

Table 5. IPTS Budget for 2018-2021 (in Millions of Rupiah)

Information	2018	2019	2020	2021
RM	13,703	14,316	11,637	17,475
RMP	-	-	-	-
BLU	2,843	3,056	4,644	5,518
PLN	-	-	-	-
Amount	16,546	17,372	16,281	22,993

Source: IPTS Planning and Finance Section processed in 2018

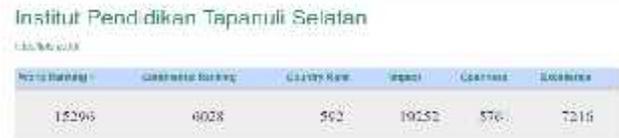
The table shows that the IPTS budget in 2018-2021 has increased by 4.93%. Based on the allocation that has been determined in the 2018-2021 RPJMN, the funding framework for Private Education 2018-2021. So on average the IPTS budget is only 5.56% of the total university budget for all LLDIKTI REGION I. With a limited budget, it is required to improve academic quality and who are able to compete at the international level in order to get to WCU.

Charles W. Eliot, president of Harvard for nearly 40 years in the late 19th century, when asked by John D. Rockefeller what it would take to create the equivalent of a world-class university, replied that it would need \$ 50 million and 200 years. He was wrong. In the early 20th century, the University of Chicago became a world-class institution within two decades and a little over \$50 million was donated in that time by Rockefeller alone. Prices have soared, not only because of inflation but because academic institutions have become much more complex and expensive. Competition is also becoming increasingly fierce. Now, it may take more than \$500 million (Bonnici, 2011).

Zulfadli (2022) stated that no secret, that not many LLDIKTI REGION I in Indonesia are able to compete at the international level, even at the national level, most of them have not lived up to expectations. Contributing factors include: relatively new university traditions, minimal funding, low qualifications of

lecturer resources, inadequate facilities, absence or lack of national and international networks. This has led to repeated calls to improve the university's ranking at WCU." Likewise, according to Agung & Santosa (2017) "one of the requirements towards WCU is institutional independence in managing the budget sector. It is through this independence that an educational institution is required to be able to develop ways to find and take advantage of various opportunities, in order to meet the needs of higher education budgets, both routinely and to run a WCU program.

According to Wildan (2022) stated that as is the case with IPTS, the activities carried out towards WCU are still based on internal sources. In general, this program shows results that still require extra effort, the IPTS webometric version includes the top five WCU rankings among LLDIKTI REGION I, Padang Sidempuan Surrounding city and Higher Education Institution Accreditation (AIPT) received a B grade by BAN-PT.



Sumber : webometric

Figure 2. IPTS World Ranking

5. CONCLUSION

Based on the discussion, it can be concluded that the IPTS strategy towards WCU with the BSC approach is as follows: (1) Organizational changes perspective: research. Shows the increasing variety of research and international collaborative research. In 2020 there will be 2 collaborative studies and in 2021 it will increase to 3 collaborative studies. Likewise regarding publications, there are 2 journals that have been nationally accredited, but there are no international journals yet. While the publications of lecturers who write in international journals, namely 1 Scopus indexed international journal. So in the perspective of organizational changes: international collaborative research and international publications need to be increased in order to lead to WCU.

(2) The perspective of human resource policies. Of the number of lecturers, there are no professors, while 10.5% of lecturers have doctorate degrees or 11 lecturers. Ideally, to become a quality tertiary institution, a minimum of 40 percent of professors has professors, this is because one of the benchmarks for the WCU ranking is that at least 40 percent of professors are in tertiary institutions, with various conditions this is a challenge for IPTS in continuing to carry out programs acceleration of internationalization towards WCU. So from the perspective of human resource policies, it is necessary to increase the number of lecturers with professors and doctorates, through a policy of accelerating the development of lecturer quality, so that lecturers can quickly become doctors, doctorates must be fast professors. In addition, IPTS must have a special program so that there is an accelerated doctoral to professorial acceleration.

(3) The perspective of academic programs. The IPTS International Program has not been widely carried out by IPTS. Apart from that, more than more than no study program has been accredited A by BAN-PT. In the perspective of academic programs, internationalization programs vary widely, but need to be developed. In order to continue to exist and be able to compete in the global world, it is necessary to initiate internationally accredited study programs, because there are no internationally accredited study programs. Therefore, IPTS began to organize itself through preparation, innovative strategies towards WCU and contributing to solving global problems.

(4) Internal Governance Perspective (good governance). Since 2018, IPTS has become an Institute in 2018 transforming itself from STKIP Tapanuli Selatan to IPTS, resulting in a change in the organizational structure contained in the statute. In addition, IPTS declared it to be a quality economics campus, and in 2020 it was designated as a university that implements the best SPMI 3 in the LLDIKTI Region I environment so that it can build public accountability and trust. In the Internal Governance Perspective, it is the perspective that is most ready for IPTS towards WCU.

(5) Financial perspective. The average IPTS budget has increased. In a financial perspective, IPTS needs to develop and explore funding sources. So far, most of the funding has been internal, so it is necessary to expand and cooperate through the tri dharma program of higher education, both with domestic and foreign partners, in strengthening funding for internationalization programs towards WCU..

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