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Abstract: The policy of educational autonomy through legal entity state universities is a very interesting issue. Universities have the authority to manage finances and collect additional income, specifically generated income. Its successful implementation also provides more significant income to everyone in the institution through greater incentives, thereby helping to improve the economic conditions of staff, institutions, and all academics. This study examines the empirical evidence of factors influencing university income-generating performance. This study presents the direct and indirect effects of staff awareness, staff participation, and top management support on income-generating performance. This research used a quantitative approach utilizing the structural equation model with WarpPLS. A questionnaire-based survey collected 111 valid responses. Surveys were distributed to the appointed persons in charge of each unit, faculty, and university. The results show that staff awareness influences top management support. Top management support also affects income-generating performance, so it impacts the role of top management support, which can mediate the influence of managers' awareness on income-generating performance. On the other hand, staff participation cannot influence top management support and income-generating performance. This means that top management support cannot mediate the effect of staff participation on income-generating performance.



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Keywords: income-generating performance; staff awareness; staff participation; top management support

1. Introduction

Education plays an important role not only for individuals but also for society as a whole. The importance of education and training in the economy has been recognized worldwide, and countries are making great efforts to provide public funding for the education sector. Education helps accelerate economic growth through the development of knowledge and skills. Education is a fundamental pillar in one's life. Achieving universal education goals increases the overall need for investment in human resources. In recent years, governments worldwide have spent significant resources investing in education.

In 1999, the government introduced a higher education autonomy policy, in which the government provides support and autonomous rights to achieve the university's vision and mission as a higher education provider. The government determines whether universities that meet specific requirements may become legal status state-owned entities, education legal entities, public service agencies, and public universities with legal entities.

Universitas Negeri Semarang is one of the universities moving from a public service agency to a public university with legal entity status. This stipulation is outlined in government regulation of the Republic of Indonesia number 36 of 2022 concerning state higher education institutions' legal entities. The educational autonomy policy impacts education funding from the government to universities. The involvement of the government becomes

less because of this autonomy. Universities must be able to increase the amount of funding from the higher education autonomy policy. Therefore, it is necessary to explore sources of funds that come not only from educational funding but also from other income-generating sources.

Education financing has been a joint partnership between the government and other development partners. Resource dependence theory postulates the behavior of public institutions to start business ventures for additional income. It also describes the behavior of educational institutions to create business ventures as a complement to ensuring their survival. In line with this theory, a university needs tertiary institutions to fulfill the needs of financial, physical, and informational resources.

In general, Universitas Negeri Semarang has two income categories: income received from academic and non-academic aspects. The income from the academic aspect is the Single Tuition Fee (STF). In contrast, non-academic income consists of program grants, fees for conducting national and international seminars and workshops, room service providers for celebrations, laboratory rent, canteen, food court, room rental, and journal management incentives (Mahmud et al. 2022). Income from academic or educational services (STF) has an already established intercept number because the amount of student STF is visible with relatively straightforward calculations. The STF amount for each batch is relatively straightforward; just waiting for payment time. This is different from the nature of non-academic or educational income. The characteristic of non-academic or educational service income has an intercept value (in the regression line) of IDR 0 at the beginning of each year. Increasing income by IDR 1 Billion from the previous year's realization is not easy because it always starts with IDR 0. If the previous year's realization is IDR 50 M (for example), then increasing IDR 1 Billion to IDR 51 Billion does not mean "only" adding IDR 1 Billion, instead meaning that the income-generating performance target is IDR 51 Billion. The university is still trying hard to be able to increase the income-generating intercept of each unit. Moreover, to realize the IDR 51 Billion target, it is necessary to have sustainable business units and non-academic service units to increase the intercepted number. The form of work unit participation is directed at the emergence of practical ideas from each work unit which becomes a strong ambition for the work unit to realize. The university can clearly manage and describe the income potential if it has formed going-concern business units.

The observations in each unit show that there are still several obstacles, including the staff's lack of transparency about the number of funds obtained and reported. Furthermore, the staff carries out activities that have yet to reach the set targets. Extracting additional income still needs attention because the sustainability of the education process depends on the number of funds that can be used for development. The following research resulted in findings that the problems were caused by unaccountability, unprofessional management, not being transparent, and non-compliance with the policies set by the university (Siswanto et al. 2013).

The study of the implementation of income-generating performance is fascinating because the higher education policy in Indonesia directs tertiary institutions to become public universities with legal entity status. This means that there is independence for higher education institutions to seek other sources in addition to funding from the government. Several factors that influence the implementation of additional income include staff participation (Nyamwega 2016; Adan and Keiyoro 2017; Groen et al. 2017), staff awareness (Arqawi et al. 2018; Rigolizzo and Zhu 2020; Chang et al. 2021), and top management or leadership policies (Lunani 2014; Liu and Gao 2021).

Staff participation includes determining the increase in income generation so that all business unit activities can be carried out effectively (Adan and Keiyoro 2017). The staff are also involved in making decisions about income-generating activities or projects, so creative and innovative ideas are needed (Adan and Keiyoro 2017; Groen et al. 2017; Nyamwega 2016). The staff's role in commitment and motivation can provide strong support for income-generating performance. Staff commitment and the motivation of managers are

shown, among others, through efforts to contribute thoughts and energy and make the right decisions (Iravo 2014; Miranda and Celestino 2016; Kipkoech 2018).

Staff's awareness of all income-generating activities can also improve organizational performance (Chang et al. 2021). Self-awareness is an extension of the self, reflecting how an individual understands and evaluates himself in his work (Arqawi et al. 2018; Rigolizzo and Zhu 2020). With the help of self-awareness, one is empowered to make changes, build strengths, and identify places to improve (Chang et al. 2021; Rigolizzo and Zhu 2020). Furthermore, top management support related to income-generating management mediates the staff's participation (Lunani 2014) and awareness (Liu and Gao 2021).

This research provides theoretical and practical contributions. The theoretical contribution is to contribute knowledge related to the independence of university education funding from the central government. Universities can also survive with other funding sources, which are managed using the principle of educational autonomy. The existence of higher education institutions is good when they can optimally collect additional income for the welfare of the institution, academic community, and society. Its practical contribution is to provide an overview of the practice of identifying and classifying additional funding originating from the educational autonomy policy. The government must also continue to share income, considering that it is the government's obligation following the 1945 Constitution that the state educates the nation's life.

Furthermore, this study aims to analyze the influence of determinant factors influencing university income-generating performance. This study reveals the direct and indirect effects of staff awareness, staff participation, and top management support on income-generating performance. The novelty of this study is in the staff awareness variable, which is the moderating variable. It is based on recommendations from the research results of Adan and Keiyoro (2017). Staff awareness is a driver of policy success and income-generating performance. The study comprehensively explains the interrelationships among those variables.

2. Literature Review and Research Hypotheses Development

2.1. Resources Dependence Theory

The income-generating university is an application of the Resources Dependence Theory (RDT), explaining the behavior of institutions to carry out business initiatives as additional income. RDT is applied to describe institutional behavior in developing business ventures for extra income so that institutions can survive in meeting budgetary needs. The characteristics of the Resources Dependence Theory are needed to determine the resources, financial, infrastructure, and information needs of an environment that depends on external resources. One of the postulates in this theory is that organizations depend on external resources, resulting in inadequate control over the external environment, which can interfere with achieving organizational goals (Hillman et al. 2009). Additional income to improve the quality of education can be achieved with several public financing techniques. One is the gradual decline of public financing techniques so that universities experience sufficient funding. Therefore, in the end, it threatens the organization's existence.

The most important note in this theory is the effectiveness related to the proactive management of a competitive external environment to support its efforts to earn income (Pautz 2014). So far, RDT has been applied to explain how organizations can reduce dependency and uncertainty in their organizational environment. It is necessary to understand organizational behavior in the organizational environment. Organizations reduce the external influence and increase the power of the organization itself (Aldrich 1976). Organizational actions, such as forming interlocks, alliances, joint ventures, and mergers and acquisitions, are performed to overcome dependency and improve organizational autonomy and legitimacy. At the same time, resource dependence theory is one of many organizational theories that characterize organizational behavior.

2.2. Staff Awareness

Staff awareness in carrying out activities properly and correctly according to predetermined goals is a form of involvement in successfully implementing income generation. Various types of individual personality and environmental conditions can shape awareness to action. As with RDT, environmental information can determine personal awareness. Awareness refers to a person's conscious experience of the content of thoughts, including their breadth and clarity (Mikulas 2011). Brown and Ryan (2003) suggest that awareness is the background of the awareness "radar," by which they continuously monitor the external and internal environment. A person may be aware of a stimulus without being the center of attention.

Staff awareness influences performance. Awareness enables individuals to be more receptive to the development of their environment, enabling them to respond effectively to challenges and changing situations (Dane 2011; Salvato 2009; Weick and Sutcliffe 2006). Awareness of any practice or phenomenon is vital as it leads to proper implementation and facilitation. When employees are aware of their environmental work practices, they will use innovative work practices, ultimately affecting the performance of individuals and the organization (Garg and Lal 2015). Furthermore, Garg and Lal (2015) state that awareness of practice reduces the fear of uncertainty and concern about changes occurring in an organization.

An aware staff is relatively easier to adapt to new practices than unaware employees. One form of the new practice in universities is implementing income generation. Every work unit at the university has the opportunity to generate income. In this case, increasing revenue is one aspect of improving the organization's overall performance. Staff who have an awareness of collecting all income-generating activities will have an impact on improving performance. The innovative practices implemented in each program reflect staff awareness. Staff with a high level of awareness can also deal with any policy changes in the organization. Management awareness is essential to survive in a constantly changing environment and have high competitiveness.

2.3. Staff Participation

Participation that encourages staff involvement in decision-making will impact improving performance. In income-generating universities, a staff of work units with a high participation level will encourage more effective decision-making. In this case, the staff can provide innovative ideas or ideas to increase income generation. When the work unit staff makes decisions, they will feel motivated to work and be responsible for improving their performance, which is partially comprised of increasing income.

Staff participation is a process by which staff can take control over their work and conditions by devoting involvement to making decisions regarding their work (Strauss 2006). In the process, employees share decision-making power regarding their duties with their superiors (Khalid and Nawab 2018). Participation can be informal, formal, consultative, delegative, direct, or indirect. Moreover, van der Westhuizen et al. (2012) define staff participation as the totality of direct (personal or with the owner) or indirect (through owner's representation) forms in which individuals or groups guarantee their interests or contribute to the decision-making process. Each work practice's form of staff participation is examined (Khalid and Nawab 2018). It consists of the capacity to influence the design or change in organizational systems in which employees are involved and may also consult on broad and long-term organizational issues. These forms of participation affect employee retention, organizational productivity, and efficiency (Bhatti and Nawab 2011).

Based on the concept of staff participation, Tchepchet et al. (2014) revealed that there are several benefits for employees and managers, including (1) making employees participate in decision-making is an acknowledgment of the vital role that employees play in an organization and also a recognition of their economic rights; (2) involving employees in decision-making is a form of the democratic principle in the workplace where employees can have more significant influence in decisions that will affect their

lives at work; (3) involving employees in decision-making will help to reduce retention, absenteeism, the number of complaints, and it will result in a more cooperative relationship between the management and workforce.

Participation that encourages employee involvement in decision-making will impact improving performance. In income-generating universities, managers of work units with a high participation level will encourage more effective decision-making. In this case, the manager can provide innovative ideas or ideas to increase income generation. When the work unit manager makes decisions, they will feel motivated to work and be responsible for improving their performance, which is partially composed of increasing income.

2.4. Top Management Support

The higher education autonomy policy provided by the government provides flexibility to manage existing resources optimally. A derivative regulation is needed to implement this autonomy successfully, which forms the basis for the legality of the implementation of activities. Central leadership support in the form of the legality of the Rector's policy or the Rector's regulations which provide guidelines for resource management, plays a significant role in achieving the planned income-generating target.

The research show that top management support is one of the essential factors in driving a project's success (Ahmed and Mohamed 2017). Leadership policy is one form of top management support that can affect the implementation of income generation. A policy will continuously evolve, from distributing or mentioning income or benefits from different income-generating activities or projects to various stakeholders or university entities (Kiamba 2004). Grizzle and Pettijohn (2002) state that the policy of implementing income generation is a dynamic process in the interaction of many factors. Four factors that play a role in implementing a public policy are communication, resources, disposition or attitude, and bureaucratic structure (Siswanto et al. 2013).

Top management support is one of the practical control tools in implementing income-generating activities for each work unit. Thus, the policy can be a factor in encouraging increased income generation. Top management support policies can be a mediating factor for staff awareness and participation to increase income-generating performance. Staff with high awareness and participation will devote all efforts to encouraging good performance. Involvement in decision-making related to income-generating implementation can create good income-generating policies, encouraging increased income generation.

Based on those as mentioned earlier, the hypotheses and theoretical framework developed as follows (Figure 1):

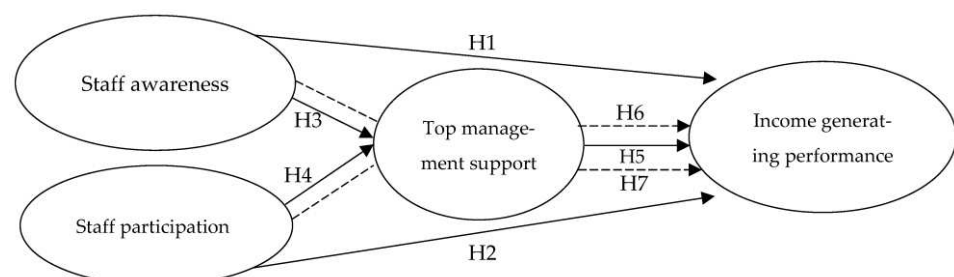


Figure 1. The theoretical framework. Notes: Research framework (sources: formulated by researchers).

Hypothesis 1 (H1). Staff awareness influences income-generating performance.

Hypothesis 2 (H2). Staff participation influences income-generating performance.

Hypothesis 3 (H3). Staff awareness influences top management support.

Hypothesis 4 (H4). Staff participation influences top management support.

Hypothesis 5 (H5). *Top management support influences income-generating performance.*

Hypothesis 6 (H6). *Staff awareness has an influence on income-generating performance through top management support.*

Hypothesis 7 (H7). *Staff participation influences income-generating performance through top management support.*

3. Methods

3.1. Research Design

This quantitative research emphasizes the analysis of numerical data or numbers obtained by statistical methods and is carried out in inferential research to test hypotheses. Further, the study can obtain the significance of the relationship between the variables. The procedure of this research is first to determine the central theme or problem management related to the implementation of income generation in each unit, faculty, and study program. At this stage, the researchers performed analysis by a search for sources in the literature and observations in units. Furthermore, they analyzed the internal control of income-generating implementation by reviewing international journal articles and making research instruments. After that, data processing became the next step before having the discussions to obtain recommendations and outputs. The recommendations have been the material for evaluating the implementation of the income-generating program.

3.2. Population and Research Sample

One of the research topics in the social humanities field in the strategic plan of *Universitas Negeri Semarang* is the socio-economic field. In this research, the socio-economic field studied regards the addition of income (income generation). Through the flexibility of financial management, universities are incentivized to generate income through the services provided and the use of physical and non-physical assets. University performance measures from a financial perspective are of great importance, following the customer perspectives. Therefore, university income is exciting to study because it is very diverse.

The population of this study is staff in charge of activities that generate income. Based on the income-generating data at the university, there are 154 staff in eighteen work units. Using the *Slovin* formula ([Slovin 1960](#)), the number of samples obtained is 111, with a degree of leniency of 5%. The random sampling technique produces the samples.

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{154}{1 + 154 (0.05)^2} = 111.19 = 111$$

3.3. Research Variables

The research variables consist of the dependent variable, the mediating variable, and the independent variable. Income-generating performance is the dependent variable, staff participation and awareness are independent variables, and top management support is a mediating variable. Income generating is the performance shown by the results of the mechanism of all activities generating income. The research instrument was developed using income-generating performance indicators: accountability, profitability, transparency, and competitiveness ([Towett et al. 2019](#)). The instrument is divided into several parts using a Likert scale of 1–5 to assess respondents' responses.

Staff awareness is an extension of self, reflecting how an individual understands and evaluates his work. The staff awareness indicators are self-values and moral sense ([Chang et al. 2021](#)). Furthermore, staff participation is the role of the staff involved in the implementation of income generation with indicators of work motivation and commitment

(Adan and Keiyoro 2017). The research instrument uses a Likert scale of 1–5 to assess respondents' responses.

Top management support is the Rector's policy support for implementing income-generation. Top management support indicators provide resources, structural arrangements, communication, expertise, authority, and power. Instrument development using top management support research instruments (Ahmed and Mohamed 2017) with a Likert scale of 1–5.

3.4. Data Collection and Analysis Methods

The data collection methods used are questionnaires and documentation. Questionnaires explore income-generating performance, staff awareness, staff participation, and top management support, while documentation is a tool to obtain data on the number of staff. This study uses statistical analysis to answer research questions and test hypotheses by analyzing and testing empirical models.

The next step is testing the research hypothesis using *structural equation modeling* (SEM) with the WarpPLS approach. Structural equation modeling–partial least squares (SEM–PLS) was utilized to test the hypothesis. SEM–PLS works by measuring path relationships together to check problem statistics. SEM–PLS also tends to address the problem of data distribution and multicollinearity. SEM–PLS is also suitable for this study because it requires minimal data assumptions and relatively small data and sample requirements (Pratolo et al. 2020). These research questions test the relationship between variables rather than fitting the research model, which is another reason SEM–PLS is more suitable than covariance-based SEM.

Using the structural analysis model, this study tries to explain the relationship and interdependence of research variables. This model is an alternative for situations where the theoretical basis for the design is weak and some indicators do not meet the reflective measurement model, so it is formative. SEM–PLS is a powerful analytical method because it does not require many assumptions and the sample size can be small or large. Additionally, being able to be used as a confirmation of theory (hypothesis testing), SEM–PLS can build relationships for which there is no theoretical basis or for testing propositions.

4. Results and Discussion

4.1. Results

4.1.1. Measurement Model

The validity and reliability of the research questionnaire are necessary before testing the hypotheses. The study conducted a convergent and discriminant validity test on the research instrument. Convergent validity is part of the measurement model, usually referred to as the outer model in SEM–PLS. The researchers used the criteria to determine whether the questionnaire was valid when referring to the loading factor being more than 0.05.

The results of the study show that each indicator of staff awareness (SA), staff participation (SP), top management support (TMS), and income-generating performance (IGP) has a loading factor that is more than 0.05, and each is significant ($p < 0.001$). Discriminant validity is fulfilled if the average variance extracted (AVE) from the extracted average variation must be higher than the correlation involving the latent variable. The results for AVE show 0.599, 0.762, 0.691, and 0.732. These results indicate that the question items given to the respondents are valid and can be used to measure the constructs of the study. The reliability test also shows Cronbach's alpha > 0.7 and composite reliability > 0.8 . The loading factor of SA, SP, TMS, and IGP Cronbach's alpha result show 0.916, 0.728, 0.963, and 0.72. The result of composite reliabilities for SA, SP, TMS, and IGP are 0.930, 0.865, 0.967, and 0.974. These results explain that the question items on the research variables consistently measure each variable or are reliable and can be used. The tests on the outer model show that the construct meets validity and reliability. Tables 1 and 2 below present the test results. The other measure for discriminant validity is Heterotrait–monotrait (HTMT) ratio of correlation. Moreover, Table 3 shows the value of HTMT is below 0.85, which means

that the research model meets the discriminant validity assessment. The HTMT’s output is calculated using the formula as in Henseler et al. (2015).

Table 1. Outer Model Results.

Construct	AVE	Cronbach’s Alpha	Composite Reliability
Staff Awareness	0.599	0.916	0.930
Staff Participation	0.762	0.728	0.865
Top Management Support	0.691	0.963	0.967
Income-Generating Performance	0.732	0.972	0.967

Table 2. Fornell–Larcker.

	Staff Awareness	Staff Participation	Top Management Support	Income-Generating Performance
Staff Awareness	0.774			
Staff Participation	0.066	0.873		
Top Management Support	0.764	−0.084	0.832	
Income-Generating Performance	0.595	−0.086	0.785	0.855

Table 3. HTMT Results.

	Staff Awareness	Staff Participation	Top Management Support	Income-Generating Performance
Staff Awareness	-			
Staff Participation	0.138	-		
Top Management Support	0.820	0.119	-	
Income-Generating Performance	0.812	0.162	0.633	-

4.1.2. Hypotheses Testing

This study uses full collinearity to address the common method bias. The Average full collinearity VIF (AFVIF) is 2.617, which is accepted because the score is ≤5. The criteria are accepted if AVIF ≤ 5. This study implements structural equation modeling with WarpPLS to analyze the research hypotheses. In summary, the Fit and Quality Indices model is presented in Table 4.

The study used structural equation modeling (SEM) with the WarpPLS approach to analyze the research hypotheses. Model Fit and Quality Indices indicators include Average Path Coefficient (APC), Average R-squared (ARS), Average Variance Inflation Factor (AVIF), Average full collinearity VIF (AFVIF), Tenenhaus GoF (GoF), Sympton’s Paradox Ratio (SPR), R-Squared Contribution Ratio (RSCR), Statistical Suppression Ratio (SSR), and Nonlinear Bivariate Causality Direction Ratio (NLBCDR).

The output results of Table 5 show that the indicator value of APC = 0.355, ARS = 0.624, and AARS = 0.616. The three indicators were significant at $p < 0.001$, far from the criteria for $p < 0.05$, so all of them fulfilled the good criteria. The indicators AVIF = 1.629 and AFVIF = 2.617 are ideal and accepted because they are far below 5, so there is no multicollinearity between the independent variables. The GoF value, which measures the model’s explanatory power of 0.722, is included in the ideal criteria. The SPR, RSCR, SSR, and NLBCDR indicators are worth 1.000, so they meet the ideal criteria. The conclusion is that the model from this study fits with the data so that it can continue to the next test. The following is an image of the research model and the results obtained based on data processing using the WarpPLS 6.0 program (Table 6).

Table 4. Results of Fit Test and Quality Indices.

No	Model Fit and Quality Indices	Fit Criteria	Results	Notes
1.	Average Path Coefficient (APC)	$p = 0.002$	0.335 $p < 0.001$	Accepted
2.	Average R-squared (ARS)	$p < 0.001$	0.624 $p < 0.001$	Accepted
3.	Average adjusted R-squared (AARS)	$p < 0.001$	0.616 $p < 0.001$	Accepted
4.	Average block VIF (AVIF)	Accepted if ≤ 5 , ideally ≤ 3.3	1.629	Ideal
5.	Average full collinearity VIF (AFVIF)	Accepted if ≤ 5 , ideally ≤ 3.3	2.617	Accepted
6.	Tenenhaus GoF (GoF)	small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36	0.722	Large, Accepted
7.	Sympson’s Paradox Ratio (SPR)	Accepted if ≥ 0.7 , ideally = 1	1.000	Accepted
8.	R-squared Contribution Ratio (RSCR)	Accepted if ≥ 0.9 , ideally = 1	1.000	Accepted
9.	Statistical Suppression Ratio (SSR)	Accepted if ≥ 0.7	1.000	Accepted
10.	Nonlinear Bivariate Causality Direction Ratio (NLBCDR)	Accepted if ≥ 0.7	1.000	Accepted

Table 5. Hypotheses Testing Results (Direct Effect).

Hypothesis	Relationship between Variables			Path Coeff.	p-Values	Notes
	Explanatory Variable	>	Responded Variable			
H1	Staff Awareness (SA)	>	Income-Generating Performance (IGP)	−0.01	0.46	Rejected
H2	Staff Participation (SP)	>	Income-Generating Performance (IGP)	−0.09	0.17	Rejected
H3	Staff Awareness (SA)	>	Top Management Support (TMS)	0.77	<0.01	Accepted
H4	Staff Participation (SP)	>	Top Management Support (TMS)	−0.13	0.10	Rejected
H5	Top Management Support (TMS)	>	Income-Generating Performance (IGP)	0.77	<0.01	Accepted

Table 6. Hypothesis Testing Results (Indirect Effect).

Hypothesis	Relationship between Variables					Path Coeff.	p-Values	Notes
	Explanatory Variable	>	Intervening Variable	>	Response Variable			
H6	Staff Awareness (SA)	>	Top Management Support (TMS)	>	Income-Generating Performance (IGP)	0.595	<0.01	Accepted
H7	Staff Participation (SP)	>	Top Management Support (TMS)	>	Income-Generating Performance (IGP)	−0.094	0.078	Rejected

Hypothesis testing in WarpPLS analysis using t-test. The decision rule for hypothesis testing is as follows: if the *p*-value is 0.10 (alpha 10%), it is weakly significant. If the *p*-value of 0.05 (alpha 5%) is significant, and if the *p*-value is 0.01 (alpha 1%), it is highly significant. Based on data processing, the output path coefficients and *p*-values are obtained in Tables 5 and 6 below.

The test results in Table 5 show that the path coefficient of staff awareness to income-generating performance is -0.01 , *p*-value 0.46 or >0.05 . This means that there is no effect of staff awareness on income-generating performance. The path coefficient of staff participation to income-generating performance is -0.09 with *p*-values of 0.17 or >0.05 , which means that staff participation does not affect income-generating performance. Furthermore, the path coefficient of staff awareness of top management support has a value of 0.77 with *p*-values < 0.01 or < 0.05 , which means that staff awareness influences top management support (highly significant). The coefficient of the path of staff participation to top management support is -0.13 with *p*-values of 0.10 or >0.05 . This means that the participation of staff does not affect top management support. Then, the path coefficient on top management support to income-generating performance shows a value of 0.77 with *p*-values of < 0.01 or < 0.05 , so that top management support influences income-generating performance (highly significant). The conclusion is that H1, H2, and H4 are rejected, while H3 and H5 are accepted.

The results of the indirect effect in Table 6 show that the path coefficient of the influence of staff awareness on income-generating performance through top management support shows a value of 0.595 with *p*-values < 0.01 or < 0.05 . Top management support can mediate the effect of staff awareness on income-generating performance. Therefore, H6 is accepted. Furthermore, the effect of staff participation on income-generating performance through top management shows a coefficient value of -0.094 with *p*-values of 0.078 or >0.05 . This means that top management support cannot mediate the effect of staff participation on income-generating performance. Therefore, H7 is rejected (Figure 2).

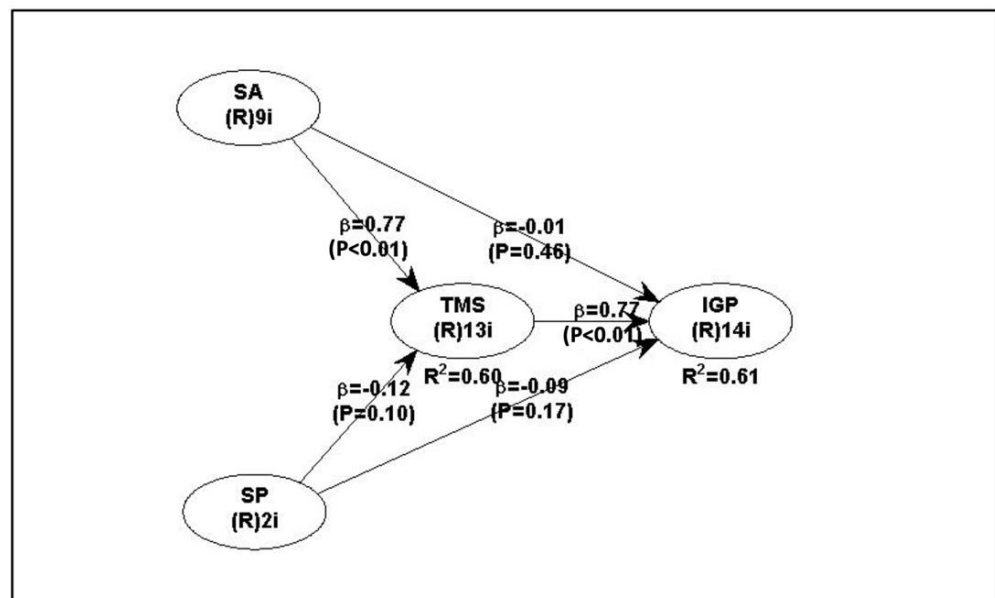


Figure 2. Relationship between Staff Awareness, Staff Participation, Top Management Support, and Income-Generating Performance. *Notes:* This Figure is output from Warppls 7.0 which reports that the hypothesis will be accepted if the coefficient value is positive and has a *p*-value below 0.05.

4.2. Discussion

A legal entity university generates income and increases its income-generating capacity. Additional income can ease the burden on universities for various program expenditures or functions. This is not exactly considered government participation because of the sharing of

funding between the government and universities. The income generated will significantly help increase the resources available to universities.

Problems in higher education institutions related to regulations, management, leadership, and organizational management can be solved by institutional theory (Cai and Mehari 2015). Furthermore, Kezar and Sam (2013) stated that faculty members and leaders have an essential role in influencing the institutionalization process in higher education. In line with this, the respondents in this study are faculty members and leaders who are members of the income-generating management work unit, which is used to determine the influence of staff awareness, staff participation, and top management support on income-generating performance in universities, either directly or indirectly.

4.2.1. Staff Awareness Influences on Income-Generating Performance

Awareness is the individual's ability to make contact with his environment and himself (through his five senses) and restrict his environment and himself (through attention). Staff awareness in activities is a condition in which staff focuses on the initiative, seeks, and can select the stimuli the leadership provides. In the context of employees in a higher education environment with many standard operating procedures, an employee tends to feel in a comfort zone. Hence, the level of awareness could be higher.

This study has lessened the effect of staff awareness on income-generating performance. Staff who are aware of work practices in their environment tend to use innovative work practices (Garg and Lal 2015). One form of innovative practice in higher education institutions is income-generating activities so that all staff can generate income, which then impacts increasing income-generating performance. However, even though staff or employees are aware of implementing innovative practices in their work by generating income, they have yet to be able to improve income-generating performance directly. Staff need to be part of the income-generating policymakers to impact income-generating performance.

4.2.2. Staff Participation Influences on Income-Generating Performance

Staff participation in an agency plays a significant role in the decision-making process. Employees are granted the opportunity to influence management decisions and can contribute to improving the performance of their organization. However, in carrying out their activities, there are many conditions when they are reluctant to convey their creative ideas. They can be passive, so they cannot provide changes in organizational performance.

The study results indicate that staff participation cannot affect income-generating performance. Uribetxebarria et al. (2021) revealed that the productivity of the organization's staff reflects the performance of an organization, then staff participation does not have a positive effect on organizational performance but has a negative effect. That is, a higher staff participation in the organization indicates the low productivity of staff, or it means that the higher productivity of staff has a relationship with the low participation of staff. Assume staff with high productivity can produce many innovations regarding income-generating activities (*ceteris paribus*), thus causing a high work intensity. This makes staff focus only on work rather than caring about their participation in the organization for more than just using staff productivity in measuring income-generating performance. This is more complex, i.e., accountability, profitability, transparency, and competitiveness.

This research allows staff who do not have direct job notes in income-generating activities to assess that staff do not require participation. However, each staff member has an essential role in overcoming external pressure, strengthening the organization from within, and making organizational change through institutional entrepreneurship and work (van der Westhuizen et al. 2012). Furthermore, staff participation is the key to successfully implementing quality management (Lam et al. 2015).

4.2.3. Staff Awareness Influences Top Management Support

Employee awareness reflected in action determines the role of the chancellor in realizing various kinds of income-generating implementation policies. The initial principle

built is that individuals focus on non-material factors and are only normative. In this principle, the element of forming awareness enables more than an approach to the element of obligation so that several components can be considered, including the value system believed by the individual, perspective or attitude, and behavior.

Ritter (2006) states that one of the first stages in making ethical decisions is a person's moral awareness; for example, they may perform actions based on ethical principles. Staff awareness of their actions can influence top management in making ethical decisions. This is because attention from natural awareness has a positive relationship with self-leadership and organizational transformation leadership to expand leadership knowledge about ethical decision-making models (King and Haar 2017; Small and Lew 2019). Ruedy and Schweitzer (2010) state that many unethical decisions stem from a lack of worker awareness. Staff who are aware of how their work experiences impact ethical decision-making and staff with high awareness tend to make more ethical decisions (uphold ethical standards) than staff with low awareness. Thus, staff who have high awareness are less likely to commit fraud.

4.2.4. Staff Participation Influences Top Management Support

Employee involvement plays a role in realizing the success of a program. Participation can increase motivation because employees feel more accepted and involved in every activity in the agency. Self-esteem, job satisfaction, and cooperation with leaders can also automatically increase, and vice versa. According to employee motivation, they cannot give their best performance. As with the implementation of income-generating as a form of educational autonomy policy, employee involvement is the main driving force for higher education performance. However, much of their involvement is so low that they cannot contribute to the leadership.

The results show staff need to contribute to top management decisions about income-generating policies. The task of the income-generating staff at the university is to ensure that the management of income-generating follows the standard operating procedure (SOP). It is possible to make all broad decisions and long-term to be the responsibility of certain management levels and external parties of the university. Huy (2001) and Daft (2010) state that middle management is responsible for the central business units and departments setting, planning, and implementing goals that align with top management's goals. This study involves all staff receiving the value from management participation, so the study's results have yet to show that management at all levels participates in making decisions. Staff with lower management levels (low management) may only have little participation or even no responsibility in making management decisions about income-generating.

The results of this study are inversely proportional to Irawanto's (2015) statement that to ensure staff participation in decision-making, leaders need to permit all staff to express their opinions or interfere during decision-making. That way, staff participation can influence decision-making (Irawanto 2015). Furthermore, we must categorize each decision requiring staff participation and involvement to increase staff participation. Staff participation can impact decision-making if there are variations in the decision (Oluwatayo et al. 2017). If an organization does not identify which decisions require staff participation, staff will respond to low participation or even have no participation.

4.2.5. Top Management Support Influences on Income-Generating Performance

Policies compiled by the central leadership (Rector) can massively affect the performance of tertiary institutions. Rector policies such as regulations regarding the identification of additional income, types of additional income, mechanisms for collecting additional income, and regulations regarding the amount of additional income that enters the Rector's account can improve income-generating performance. This is in line with the resource-dependent theory, which explains that universities can identify funding sources to increase internal income. It reduces dependence on government funding so that universities can exist and significantly contribute to the academic community's welfare and the better performance of higher education institutions and society.

According to institutional theory, efforts to deal with internal and external pressures are to look to their peers before making strategic decisions (DiMaggio and Powell 1983). Additionally, resource dependence theory also explains the policies made by universities or strategic decisions related to income generation, namely by considering environmental conditions or other universities that have become legal entity universities through the role of top management. Institutional theory in Turner and Angulo (2018) becomes a pillar in top management for making high-risk decisions by offering robust predictions for conducting studies on problems that exist in universities. More precisely, the theory tries to abandon some rules that require standardized testing.

The top management has a vital role in organizational performance, for example, income-generating activities. The implementation of strategic plans to achieve good organizational performance is influenced by top management support (Li and Tobias 2022; Shillingji 2017). Decision-making made by top management has a significant influence on the implementation of the strategic plan. When staff have low experience and leadership skills, organizational performance may decline. Furthermore, Li and Tobias (2022) emphasize that staff are leaders in all aspects of the company. Staff can manage, control, and evaluate all activities inside and outside the organization. Top management support and staff performance are two agents of internal change in an organization adopting a management innovation (Yu et al. 2022). Leaders who can carry out their role to support organizational members at work make staff tend to exert effort for successful project execution (de Bakker et al. 2010).

4.2.6. Top Management Mediate the Staff Awareness of Income-Generating Performance

Staff awareness is not able to directly affect income-generating performance. However, top management support can mediate the relationship between both. King and Haar (2017) demonstrated that the relationship to organizational transformation leadership is best understood as a mediated process. There is a mutual relationship between staff who have awareness and top management in making decisions about income-generating. The first stage of producing ethical income-generating decisions requires the awareness of ethical staff (Ritter 2006).

Furthermore, Reb et al. (2014) found that attentive supervisors positively impacted the well-being and performance of their staff. Leadership provides greater clarity around the potential influence of work awareness on job performance (Dane and Brummel 2013). Therefore, staff with awareness must be kept from the leadership role. Leaders can increase staff awareness at work, impacting staff welfare and performance and leading to organizational performance (Reb et al. 2014). Glomb et al. (2011) agree that staff awareness can improve various aspects, such as social relations, resilience, and staff performance.

Staff or employees who are aware of managing income generation will influence income-generating performance. Work awareness helps staff improve welfare in the workplace as a factor of job satisfaction. Efforts that can be made to increase staff awareness at work can be made by carrying out awareness training that aims to reduce staff stress at work, increase job satisfaction, and improve their performance. Hyland et al. (2015) state that mindful workers can reduce stress, improve mental health, physical health, and cognitive function, and improve performance and well-being. Staff with low-stress levels can increase their productivity. On the other hand, stressed staff can reduce their productivity by up to 53.2% (Safitri 2019), so organizational goals cannot be achieved.

4.2.7. Top Management Support Mediate the Staff Participation in Income-Generating Performance

The study's results indicate that top management's role has not been successful in mediating staff participation in income-generating performance. The result is in line with the findings of Oluwatayo et al. (2017): staff participation in making decisions on company performance does not have a significant effect. This is due to the assumption that staff involvement in decision-making, such as the implementation of work and organizational

and operational activities, will result in poor company performance or result in low income. The other results differ from [Chukwuemeka's \(2020\)](#) study, which states that staff participation in decision-making has a significant positive effect on organizational performance. This is because staff motivation needs to be formed in the organization. The low motivation of staff is because their existence has not been recognized by the leadership, as evidenced by the lack of critical organizational meetings involving staff. The other research, [Benn et al. \(2015\)](#), revealed that staff participation would gradually increase staff engagement in the organization and impact organizational performance ([Bailey et al. 2017](#)). Efforts to increase staff participation in the organization are to hold meetings between leaders and subordinates on essential issues every month or three months to stimulate morale and increase self-motivation. The meeting serves as a medium for staff actualization and the creation of a good feeling in staff for being recognized and valued in the organization ([Chukwuemeka 2020](#)).

5. Conclusions

Staff awareness cannot directly affect income-generating performance because staff who have awareness about work practices will form innovative work practices. However, these innovative work practices are not the primary determinant of income-generating performance because, in practice, income-generating requires a decision from superiors. Top management support can mediate the relationship between staff awareness and income-generating performance. The results show that efforts to achieve income-generating performance require a wise decision from top management support regarding income generating. The first step to making ethical decisions is the ethical awareness of staff so that the resulting decisions are ethical, especially regarding income generation.

Furthermore, staff participation does not affect top management support because certain management levels carry out decisions about income generation, so the distribution of lower-level management positions does not yet have a maximum contribution in making decisions. This impacts the role of top management support, which cannot mediate the relationship between staff participation and income-generating performance. In addition, efforts to increase staff participation can be made by categorizing each decision that requires staff participation and staff involvement.

The theoretical implication of this research is to explain the existence of universities in maintaining and adjusting the funding autonomy policy from the government. Theoretically, this study explains that RDT can determine financial resources, infrastructure needs, and information from an environment that depends on external resources. Additional income to improve the quality of education can be attained through several public financing techniques that can contribute to agencies, academics, and society. This means that, by becoming a legal entity state university, tertiary institutions will not experience a shortage of funding.

From a managerial implication point of view, the implementation of income-generating policies involves many parties, including staff and leaders, so it requires qualified human resource management. The staff can join some financial training based on the new regulation. Additionally, the university must give detailed socialization about the job description and responsibility when performing some income-generating activities. The encouragement and motivation of staff need to be performed to increase their performance and create awareness for achieving additional income targets. Stimulus in the form of promotion or remuneration can improve income-generating performance.

Furthermore, from the aspect of policy implications, the management of income generation can optimize existing internal policies. Internal policies include the Rector's regulations regarding the mechanism for collecting and determining income-generating rates. All of these policies can be implemented simultaneously by all units or faculties in tertiary institutions. This form of technical and tariff uniformity can facilitate income-generating implementation so that it can improve the income-generating performance of each unit or faculty.

This study has several limitations: it only focuses on respondents at a specific management level, resulting in different perceptions about their participation in influencing top management support. Therefore, future research can be conducted on certain management levels; for example, middle-level management (a department). This research also only focuses on the implementation of income generation, which is an innovative work practice at Universitas Negeri Semarang. Finally, the research scale can be expanded and apply a focus group discussion among staff, the dean, and the heads of department to produce more comprehensive research.

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