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THE ROLE OF INSTITUTIONAL GOVERNANCE IN ENHANCING GOOD GOVERNANCE PRACTICES IN PRIVATE HIGHER EDUCATION INSTITUTIONS

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ABSTRACT

This study investigates the role of institutional regulatory governance in enhancing the good governance practices of private higher education institutions in Oman. This study used a survey questionnaire collected from private universities in Oman. The study population consisted of board members, vice-chancellors, deputy vice-chancellors, deans, and department heads in private universities in Oman. A mix of probability and non-probability sampling was used to collect the data, with a final sample of 153 respondents. The findings reveal that institutional regulatory governance aspects have direct and positive influences on the quality of good governance practices in private higher education institutions. Importantly, the findings reveal that policy management negatively affects good governance practices, indicating a disjuncture between policy formulation and implementation. The results confirm that institutional regulatory governance is not only a requirement of regulation but also a significant determinant of institutional effectiveness. The present study provides important insights for policymakers and higher education institutions regarding the role of institutional regulatory governance.

KEYWORDS: Institutional Regulatory Governance; OAAAQA, Good Governance Practices; Transparency; Accountability; Higher Education Institutions.

1. INTRODUCTION

Governance of higher education institutions (HEIs) has gained more and more attention globally as an essential mechanism for achieving better transparency, aligning institutional goals, enhancing the quality of education, and strategic decision-making within HEIs (Austin & Jones, 2024b; Capano et al., 2016; Nabaho & Turyasingura, 2024; Xue et al., 2022; Zhu & Caliskan, 2022). HEIs across the globe are being pressured to show accountability, transparency, and efficiency in their governance structures in an attempt to ensure credibility and fulfill the expectations of the stakeholders (Aghion et al., 2010; Al-Amri et al., 2020; Austin & Jones, 2024c; da Costa Marques, 2024). HEIs must have a powerful institutional governance system to guarantee accountability, transparency, as well as strategic foresight of their operations (Awwad et al., 2024; Liu, 2020; Palma et al., 2023). In this regard, governing boards are a part of the institutional governance system that focuses on the strategic focus of HEIs. It is believed that the governing boards should offer monitoring on the leadership decisions not only to protect the interests of stakeholders, but also to ensure that the objectives of the institution are achieved in a responsible and sustainable way (Abbott, 1970; Garwe & Tirivanhu-Gwatidzo, 2015; Kezar, 2006; Taylor & De Lourdes Machado, 2008).

Simultaneously, monitoring mechanisms within the governance mechanisms of HEIs cannot be regarded as the only way of understanding the effectiveness of governance; it should rather be incorporated within broader social and regulatory contexts in which credibility and acceptance is reliant on good governance practices being displayed (Austin & Jones, 2024d, 2024b, 2024a; Hariyati et al., 2025; Nurunnabi, 2016; Xue et al., 2022). In the context of Oman, the regulatory institutional governance framework in the HEIs sector is represented by the rules and regulations of the Oman Authority for Academic Accreditation and Quality Assurance of Education (OAAAQA). OAAAQA issued ISA, which includes Standard One that defines governance of HEIs in Oman. However, regardless of the presence of regulatory frameworks, the issue of introducing effective governance mechanisms remains a challenge to the private higher education institutions (PHEIs). Examples of the issues in Oman that have been reported during institutional reviews include a lack of board independence, overlapping between the management and the governing councils, a lack of proper strategic planning and operational planning, and poor integration of risk management

(OAAAQA, 2025). Thus, the challenge of unstable governance structures (Croucher, 2025; de Boer et al., 2010; Xue et al., 2022), frequent changes in leadership (Daniel-Kalio, 2019; Maragustam & Khodijah, 2024), transparency, and ineffective internal controls (Araújo & Gomes, 2021; da Costa Marques, 2024; Langrafe et al., 2020) have afflicted some Omani private universities. These trends highlight the fact that governance failures in PHEIs may erode the quality of academic, financial sustainability, and institutional credibility.

Nonetheless, although international discourse has extensively reviewed governance in the higher education sector, there is scant empirical research on the operationalization of ISA Standard One of the OAAAQA of Omani PHEIs. Most current studies on governance in the region are descriptive, and thus have not assessed the performance of governing boards, management frameworks, strategic and operational planning, risk management, and policy frameworks. This leaves a loophole in the comprehension of how institutional governance can tangibly promote good governance practices in the context of the specific socio-economic and regulatory environment. Filling this gap is central to both theory and practice because it will offer practical recommendations to policymakers, accreditation agencies, and institutional authorities seeking to transform the quality and sustainability of the Omani private higher education.

The overall research question that the current study is informed by is how institutional governance, as formulated in ISA Standard One of OAAAQA, can promote good governance practices in Omani PHEIs. Thus, this research aims to determine how well the governing boards employ accountability and transparency, how the organization and management structure facilitates efficient decision making, the importance of the strategic and operational planning in helping to align the practice of the institutional to the broader objectives, and how risk management and policy frameworks assist in enhancing the resilience, conformity, and the overall improvement. This way, this research contributes in a number of ways. It offers empirical data on the operationalization of the governance mechanisms entrenched within the standard of ISA One to the context of Omani HEIs, where systematic data is still limited. It develops the theoretical knowledge by connecting institutional governance to the larger idea of good governance practices, providing an angle of questioning effectiveness and sustainability to the existing discussion of accreditation and compliance. It is also encumbered with practical implications in

the provision of policy-relevant information that can guide OAAAQA, policymakers, and institutional leaders in the refinement of the governance systems and accreditation systems, and in influencing the private higher education institutions towards increased accountability, transparency and long-term institutional effectiveness. Notably, the research is part of the growing body of research on the topic of higher education governance in emerging economies, where institutions face various structural and regulatory pressures than those experienced by established systems.

The remainder of this paper is structured as follows: Section 2 provides a review of the related literature and hypothesis development; Section 3 presents the research methods; Section 4 presents the results; Section 5 introduces the discussion; and Section 6 concludes.

2. LITERATURE REVIEW

2.1. Governance Of Higher Education Institutions

Governance and management are the first institutional criteria of the Oman Academic Accreditation Authority (OAAAQA, 2016), according to which the HEIs in Oman are expected to be managed and governed to accomplish their mission and maintain the quality of academic performance. The governance aspects outlined by the OAAAQA emphasize a clear distinction between governance and management responsibilities within HEIs, especially private ones. The framework underscores that effective governance primarily resides with the governing boards—such as the Board of Trustees or Directors—which are responsible for providing strategic oversight, approving policies, and ensuring institutional accountability and transparency (Du Plessis et al., 2014; Shattock, 1999). The standard underlines that the governance and management systems should be ethical, transparent, and accountable, and offer clear systems of leadership, decision-making, and performance management in both academic and administrative spheres (OAAA, 2024). Standard 1 is an essential tool of control in the Omani context to make sure that both the private and public universities work within the framework of their governance, which would balance between autonomy and accountability. The use of this standard in Oman is useful in enabling institutions to show that their governance and management practices are aligned with international expectations and also responsive to the national development goals. It conforms to the universal good practices in

which leadership and governance are key factors defining the effectiveness of institutional and quality assurance (Austin & Jones, 2016; Marginson, 2013).

The first requirement of this standard is the Mission, Vision, and Values, which focuses that every institution should have a mission and a vision that reflect the national priorities of Oman, and should be developed in cooperation with stakeholders, and is conveyed to both internal and external stakeholders. The second criterion is governance structure, which describes a governance structure that defines the responsibilities between governing bodies and executive management, allowing good oversight, academic freedom, and the elimination of conflicts of interest. The criteria related to the governance system focus on establishing formal structures, documented in institutional bylaws, that define roles, responsibilities, and procedures aligned with legal and ethical standards. Such formalization enhances institutional capacity, stakeholder trust, and adherence to principles of transparency and accountability (Garwe & Tirivanhu-Gwatidzo, 2015).

The management structure, system, and roles are the third criterion as it highlights the need to have an efficient administrative hierarchy, which facilitates efficient academic and non-academic leadership, clear communication, and participative decision making.

Strategic and operational planning is another critical aspect, where the board leads long-term strategic visioning aligned with national priorities like Oman Vision 2040, while management develops detailed operational plans for execution, including KPIs and resource allocation. This separation of planning levels fosters transparency, accountability, and continuous performance monitoring, essential for institutional sustainability and quality assurance (Biondi & Russo, 2022). In the standard of strategic and operational planning, it is required a systematic alignment of institutional strategies in the long term with annual operational plans; risk management and this is to ensure proactive identification of institutional risks and mitigation; quality management systems and this is to ensure that there are systematic internal quality assurance processes; policy management and this is to ensure that the institution is consistent and transparent in its procedures. quality management systems, and this relates to effective use of financial, physical, and human resources to support the institution's objectives.

Risk management is also the focus of the standard, which safeguards institutions by establishing

procedures to identify, assess, and mitigate potential risks—financial, operational, or reputational—thereby increasing resilience and stakeholder confidence (Toma et al., 2014). The quality management system, as per the standard, is predominantly managerial, where staff monitors standards and outcomes, with the governing board overseeing strategic alignment. Finally, policy management is another criterion in the OAAAQA governance standard, which involves systematic development, review, and dissemination of institutional policies to ensure operational consistency, compliance, and transparency. This creates a responsible culture with clear accountability, reducing operational ambiguities and promoting stakeholder trust (Turnbull et al., 2022). Overall, the governance framework promotes a balanced approach where boards provide strategic guidance and oversight, while management handles implementation, ensuring accountability, transparency, and continuous improvement aligned with national development goals (Ismail & Al Shanfari, 2014).

2.2. Theory Underpinning

The concept of governance of HEIs, especially in the context of private HEIs, has its background in three underlying theories: Agency Theory, Legitimacy Theory, and Institutional Theory. These theories illustrate how institutional governance helps in promoting good governance practices in PHEIs. The Agency Theory focuses on the interplay between the owners (regulators, boards, or owners), as principals, and the management and executive leadership as agents. Within the realm of higher education, it is assumed that the governing boards should keep a track of the activities of the management, maintain their compliance with the institutional objectives, and protect the accountability and transparency (Awwad et al., 2024). Governing boards, strategic oversight, and supervisory structures are the forms of governance and are supported by this theory to ameliorate the problems of information asymmetry and friction of interests (Ahmad et al., 2013; Kivisto, 2008a; Kivistö and Zalyavska, 2015; Liu, 2020). In such a way, mechanisms such as good board oversight, strong risk management, and effectively designed organizational structures have a direct positive impact on enhancing accountability, which is one of the pillars of good governance (Albitar et al., 2023; Erickson et al., 2021; Kivistö and Zalyavska, 2015; Qorib, 2018).

Similarly, Legitimacy Theory can be used to

explain why PHEIs use governance structures and practices that exhibit transparency, compliance, and accountability (Deegan, 2019; Meutia et al., 2022). To win over the trust of its stakeholders, such as students, their parents, employers, government regulators, and society in general, institutions need to be legit in the eyes of their stakeholders to be able to attract enrolment and be sustainable (Blalock, 2020; Miotto et al., 2020). Formalization of policies, strategic and operational planning systems, and transparent management structures indicate the effort to demonstrate to the stakeholders that institutions are behaving responsibly (Albaroudi et al., 2025; Daniel-Kalio, 2019; Turnbull et al., 2022; Wise et al., 2020). In this light, governance procedures like policy management and risk oversight are the internal procedures as well as external indicators that strengthen the credibility and legitimacy of the institution.

The Institutional Theory also justifies this connection by mentioning the presence of coercive, normative, and mimetic pressures on the organizational behavior (Nurunnabi, 2016). The pressures in Oman are coercive due to the regulatory pressures by OAAAQ, normative due to the expectation of transparency among the professionals and the society, and mimetic due to the process of universities being benchmarked on the basis of regional and international counterparts. These requirements are the reason behind the trend of adopting governance practices by the institutions of higher education, including board committees, policy frameworks, and integrated planning processes (Blalock, 2020; Nurunnabi, 2016). The institutional Theory, therefore, places governance within the context of external expectations and standards and how governance arrangements identified in Standard One of OAAAQA ISA get internalized into practice, thereby fortifying good governance outcomes.

2.3. Hypotheses Development

2.3.1. The Impact of Governing Boards On Good Governance Practices

Across higher education systems, governing boards are the locus of strategic oversight, fiduciary control, and performance monitoring (Farrell, 2005; Garwe & Tirivanhu-Gwatidzo, 2015; Kande et al., 2017; Rutherford & Lozano, 2018). Where boards are properly constituted (clear mandates, independence from executive management, diverse expertise, regular self-evaluation), they tend to strengthen accountability, improve transparency in decision-

making, and reduce principal-agent problems (Almaqtari, Elsheikh, et al., 2024; Almaqtari, Rehman, et al., 2024; Awwad et al., 2024; Rutherford & Lozano, 2018; Zheka, 2005). Board composition that includes finance, legal, quality assurance, and sectoral expertise correlates with clearer goal alignment, tighter scrutiny of budgets and risk registers, and more credible stakeholder reporting (Almaqtari et al., 2022; Awwad et al., 2024).

The governance can also be made effective through boards having the capacity to strike a balance between autonomy and accountability (Farrell, 2005; Kezar, 2006), so that universities can remain autonomous but be held responsible to the stakeholders and regulators (de Boer et al., 2010; Kivisto, 2008a). The structures of inclusive governance, involving the voices of the faculty, students, and communities, enhance the legitimacy and create a culture of shared responsibility (Awwad et al., 2024; Kezar, 2006; Kretek et al., 2013). Sometimes, however, in case boards are politically interfered with (Farrell, 2005), have weak capacity (Kezar, 2006), or there are no clear lines of authority (Kretek et al., 2013), they cannot maintain good governance. Finally, governing boards should be effective in achieving the process of good governance by adhering to ethical governance, competence, and transparency (Awwad et al., 2024; Farrell, 2005; Kezar, 2006). Boards of HEIs can act as the custodians of institutional integrity and performance by maintaining proper oversight, inclusiveness, and consistency with the academic values (Awwad et al., 2024; de Boer et al., 2010; Kretek et al., 2013; Taylor & De Lourdes Machado, 2008). It is evident that governing boards are at the forefront of good governance in HEIs because they offer a sense of direction, accountability, and autonomy of the institution (Baldrige, 1970; Shattock, 2006; Taylor, 2013). Their policy, finance, and leadership oversight allow the institutional choices to be in a position that they are consistent with mission, values, and long-term sustainability (Gill, 2001; Marginson, 2008). Through effective strategic planning and performance monitoring, boards promote transparency, integrity, and public trust in the management of higher education (Chambers, 2005; Toma, 2007). In Oman's context, boards that actively engage with ISA Standard One indicators – approving strategy, monitoring KPIs, ensuring integrity of information, and overseeing compliance – are more likely to institutionalize good governance routines such as minute-keeping, conflict-of-interest registers, and systematic follow-up on quality actions. This leads to the formulation

of the following hypothesis:

H1: There is a significant positive impact of governing boards on good governance practices in the private HEIs in Oman

2.3.2. The Impact Of Organizational & Management Structure On Good Governance Practices

Governance refers to the structure of relationships that bring about organisational coherence, authorise policies, plans and decisions, and account for their probity, responsiveness and cost effectiveness (Gallagher 2001, p. 49). Without a well-structured structure that defines authority, position, and escalation channels, good governance will be a difficult target to achieve (de Boer et al., 2010; Han & Xu, 2019; Kretek et al., 2013). For example, European universities are not free to establish their governance structures since the higher education laws establish governance bodies and the decision-making procedures in public universities. Chinese universities, for example, have a unique dual-governance structure, known as the 'presidential responsibility system under the leadership of the Party Committee', which combines an administrative system chaired by a president with a party committee. This system is in charge of teaching, research, and administrative issues, and the party committee promotes and concurs with its ideas (Han & Xu, 2019). Liu (2020) discussed the use of supervisory boards in modern governance reforms in European universities, especially in the Netherlands, Austria, and the UK. These boards are in charge of executive management, that is, they are concerned with strategy, finance, and accountability. They are meant to professionalize the governance, demystify responsibilities, and increase institutional accountability. Nonetheless, it is noted that cautions that such reforms can decrease academic involvement, institutional sovereignty, and trust, necessitating autonomous, open, differentiated, and embracing boards.

The relationship between boards and university management is intense due to their joint responsibility for strategic issues and the novel two-tier structure. Board chairpersons typically handle communication with the rectorate (de Boer et al., 2010). The frequent reform of exogenously designed governance structures affects university board members' roles due to divergent views on the best way forward in university governance. These structures are in a state of permanent flux, limiting motivation and time for board members to develop a thorough self-understanding (Kretek et al., 2013). To

this end, it can be hypothesized that:

H2: There is a significant positive impact of organizational & management structure on good governance practices in the private HEIs in Oman

2.3.3. The Impact Of Strategic & Operational Planning On Good Governance Practices

Strategic and operational planning (SOP) connects mission and vision to measurable outcomes and budgets (Bank, 2012; Giusepponi & Tavoletti, 2018). Institutions that run rolling multi-year strategic plans, cascade objectives to college/department plans, and tie them to KPIs, risk registers, and resource envelopes typically exhibit stronger accountability and learning cycles (de Boer et al., 2010; García-Aracil et al., 2023; Kretek et al., 2013). In private universities—where financial resilience and market positioning are pressing—SOP disciplines (environmental scanning, stakeholder consultation, target setting, mid-year reviews, and published annual performance reports) enhance transparency and create a shared performance culture. SOP also integrates with quality assurance (closing the loop on reviews, audits, and student feedback) and with compliance calendars. Where planning is episodic or slogan-based, governance degrades into reactive firefighting, targets drift, and reporting becomes ceremonial (Kretek et al., 2013; Taylor & De Lourdes Machado, 2008). In the Omani context, under Standard One, evidence of SOP maturity includes plan-budget alignment, KPI trails to decisions, and periodic, documented variance analyses that trigger corrective actions. Therefore, the following hypothesis is posited:

H3: There is a significant positive impact of strategic & operational planning on good governance practices in the private HEIs in Oman.

2.3.4. The Impact Of Risk Management On Good Governance Practices

Mature risk management reframes governance from compliance to foresight. Effective institutions maintain enterprise risk registers covering academic integrity, regulatory compliance, financial liquidity, cyber and data protection, research ethics, and health and safety; they assign owners, rate likelihood/impact, map controls, and monitor residual risk (Araújo & Gomes, 2021; Christopher & Sarens, 2015; Ruzic-Dimitrijevic, 2014; Sojn et al.,

2014). HEIs that embed risk operations agendas and performance reviews demonstrate more consistent decision quality, faster escalation of emerging threats, and clearer justification for trade-offs (e.g., program launches, partnerships, or capital projects) (Christopher & Sarens, 2015; Sojn et al., 2014; Toma et al., 2014). Weak risk practices—static registers, checklist audits, or siloed treatment—are associated with surprises, fragmented responses, and reputational damage. Oman's ISA Standard One frames visible links between risk, internal audit, SOP, and board dashboards (including early-warning indicators), which are strong signals of good governance, especially when risk insights inform student experience, finance, HR, IT, and academic portfolio choices. Thus, it can be hypothesized that:

H4: There is a significant positive impact of risk management on good governance practices in the private HEIs in Oman

3. METHODS

3.1. The Research Framework

The study design of this research is guided by the assumption that institutional governance, as stipulated by the OAAAQA ISA Standard One, is a central component in developing good governance practices in PHEIs. Institutional governance has four major dimensions: governing boards, organizational and management structure, strategic and operational planning, and policy management. All these dimensions are operationalized as independent variables that affect the dependent variable, that is, good governance practices. Governing boards are supposed to offer monitoring and balances, organizational structure further clarifies decision-making and authority, strategic and operational planning assures alignment of vision and practice, risk management guarantees institutional stability, and policy management codifies transparency and consistency.

Good governance practices are the dependent variables and result in outcomes such as accountability, transparency, compliance, strategic alignment, and institutional credibility. Strong institutional governance mechanisms are believed to directly strengthen these practices, which in turn makes higher education institutions more effective and sustainable. The research framework is illustrated in Figure 1.

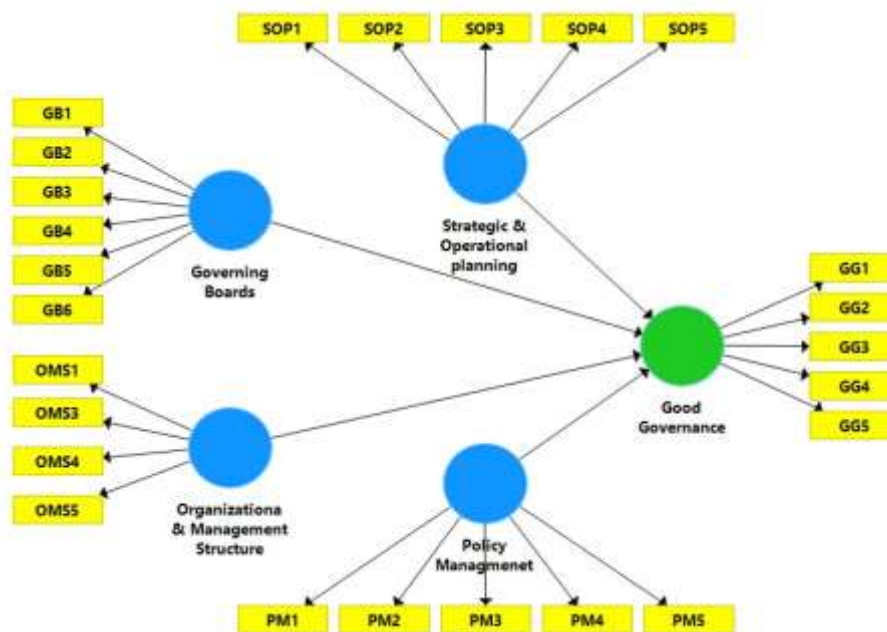


Figure 1. The Research Framework.

3.2. Sample And Data Collection

The population of the present study is private universities in Oman. The sample included practitioners from private higher education institutions in Oman who were directly engaged in governance practices, such as members of a governing board, vice chancellors, deputy vice chancellors, deans, heads of academic departments, and heads of administrative departments. The targeted sample was chosen because these categories have key positions in strategic decision-making, policy execution, and supervision roles that directly mirror the dimensions of governance under study.

The process of data collection involved a questionnaire survey that aimed at capturing the perceptions and practices that form the five dimensions of governance that were established in the ISA Standard One of OAAAQA. The study uses a mixed sampling approach of a combination of probability and non-probability sampling to ensure a maximum level of representativeness as well as to overcome the limitations of access. The probability-based sampling technique was used at the first level by classifying the population based on the regions as well as the type of universities, private and public higher education institutions. Stratified sampling was employed to ensure that the data obtained represent a number of groups. The information was gathered on various groups, such as the vice chancellors, deputy vice chancellors, deans, heads of academic departments, and administrative departments. Respondents were also identified using non-probability methods. Particularly, convenience

and snowball sampling were used to reach the available respondents.

3.3. Research Instrument And Variable Measurement

The present study utilized a structured questionnaire that was developed online to be provided to a wide audience and ensure a high rate of distribution among Omani private universities. An online survey platform facilitated access to high-level practitioners. The questionnaire was tailored to respond to the five dimensions of institutional governance provided in Standard One of the OAAAQA ISA framework: governing boards, organizational and management structure, strategic and operational planning, and policy management. All dimensions were operationalized as a set of statements, which were measured using a five-point Likert scale: strongly disagree, disagree, neutral, agree, and strongly agree.

Academic experts and practitioners in the field of higher education governance initially reviewed the instrument to ensure content validity, and a pilot test was conducted to confirm the clarity and reliability of the items before its full deployment. Furthermore, the research instrument was aligned with the indicators of each criterion of the ISA standard One. This is to ensure that the research instrument reflects the contents of institutional governance set by the OAAAQA. Moreover, the instrument was synthesized in the literature review section. The online administration ensured that the data gathered were timely and represented the views of the most

involved respondents in the governance role in research instrument and its correspondence with Omani private universities. Table 1 presents the Standard 1 of the OAAAQA.

Table 1. Constructs Measurements.

Constructs	Operational Definition based on OAAAQA STANDARD 1	Questionnaire Items	Evidence
Good Governance (GG)	The extent to which a higher education institution demonstrates transparent, accountable, ethical, and effective institutional oversight that advances its mission and vision, protects academic standards, manages strategic risks, and meets the needs of students, staff, and other stakeholders across all academic and non-academic functions.	Our university's activities are implemented transparently.	(Park & Blenkinsopp, 2011).
		The entire process of our university's activities is transparently disclosed.	
		The stakeholders can clearly see the progress and situation of our university's activities.	
		The work of university activities is transparently done.	
		Our university discloses sufficient information to the stakeholders on its various activities.	
Governing Boards (GB)	The formal governing bodies of the HEI responsible for setting strategic direction, approving institutional policies and strategic plans, overseeing academic standards and risk management, authorising budgets and major contracts, and appointing senior staff – constituted with an appropriate balance of expertise and compliant with national laws and regulations.	The governing boards are effective in shaping the university's long-term strategy.	(Payne, et al., 2009).
		The governing boards are effective in monitoring the university's strategy implementation.	
		The governing boards effectively identify and address strategic risks.	
		The governing boards are effective in balancing the interests of different university stakeholders.	
		The governing boards are effective in building networks with the university's strategic partners.	
		The governing boards are effective in enhancing government relations.	
Organizational and Management Structure (MOS)	The degree to which the HEI has a clearly defined and documented organisational structure with assigned roles, responsibilities, delegations of authority, and transparent decision-making processes that support the achievement of strategic goals, ensure adequate resource allocation, and maintain appropriate student and staff representation on decision-making bodies.	Our university's top management makes significant decisions regarding the introduction of new academic programs.	(Liao et al., 2011).
		At our university, top management systematically reports performance, including financial aspects, to governance bodies and concerned stakeholders.	
		Top management makes evidence-based procedural decisions to maintain an effective organizational structure and ensure accountable decision-making.	
		Top management makes key decisions on personnel policies to ensure clear roles and timely appointments in the management structure.	
		Interdepartmental committees operate with clear roles and reporting structures.	
Strategic & Operational Planning (SOP)	The capacity of the HEI to develop, implement, monitor, and periodically revise a coherent strategic plan – aligned with national priorities, including Oman Vision 2040 – and to translate strategic goals into operational plans with clear objectives, key performance indicators, allocated resources, designated responsibilities, and regular performance reporting to governance bodies.	Our university's planning aligns institutional priorities and actions with its mission and strategic goals.	(Tapinos et al., 2005)
		Our university ensures efficient operational planning by aligning resources and actions with strategic goals.	
		Our university ensures effective strategic and operational planning through clear accountability, measurable targets, and regular progress assessment.	
		Our university evaluates performance against strategic and operational plans to inform future strategies.	
		Our university regularly reviews and improves its planning framework to remain responsive to evolving internal and external needs.	
Policy Management (PM)	The extent to which the HEI has a formally documented and consistently deployed system for developing, approving, updating, reviewing, and communicating institutional policies and procedures across all major areas of activity – including adequate	Our university's senior management approves policies and allocates resources for implementation.	(London, 2005)
		Our university's senior management is involved in policy management.	

	version control, stakeholder accessibility, and alignment between written policies and actual institutional practice.	Our university's middle management ensures staff adhere to policies through training and audits.	
		University policies form the foundation of internal compliance frameworks and plans.	
		Our university policy intent is linked to performance measurement.	

3.4. Statistical And Analysis Tools

The data were analyzed using SPSS and SmartPLS, which provided the possibility to the initial statistical analysis and further structural modelling of the research framework. SPSS was used to screen the data, perform statistical descriptions, and conduct initial analyses. These involved missing values, outliers, normality, and frequency distributions of the respondents' profiles. Cronbach's alpha was also employed to test the reliability of the survey instrument and the internal consistency of the measurement scales. After these preliminary tests, the hypothesized relationships were tested using SmartPLS, which is aimed at testing the relationships between institutional governance dimensions and good governance practices. PLS-SEM was particularly appropriate because the study was exploratory and the researchers had several latent constructs.

4. RESULTS

4.1. Confirmatory Factor Analysis

The confirmatory factor analysis (CFA) in Table 2 and Figure 2 shows that all variables had factor loading values that are above the threshold acceptable of 0.70, with a minimum value of 0.74 to a maximum value of 0.91. These values indicate that the statements used to measure the constructs are

closely related to the corresponding dimension, and this raises the construct validity of the model. In terms of internal consistency, the values of Cronbach's alpha (CA) of all the variables were greater than the minimum recommended value of 0.70, with a range of 0.805 to 0.918, which demonstrated high internal consistency between items in each scale. The composite reliability (CR) was also quite high, with a range between 0.873 and 0.938, which is above the acceptable limit of 0.70. This indicates the high reliability of the scale used to measure the variables. The outcome of rho A, another reliability indicator, was also above the threshold, with all the values exceeding the critical value (0.70), indicating consistency and stability of the scales in estimating the dimensions underlying the scales. Regarding average variance extracted (AVE), the values were between 0.632 and 0.752, with all values being above the minimum acceptable value of 0.50. It implies that each variable describes over half of the variance in its item indicators, and this is a good argument for convergent validity.

These findings are also aligned with the suggestions of Hair et al. (2021) regarding CFA PLS-SEM, which indicate that factor loading values above 0.70, Cronbach's alpha and composite consistency above 0.70, and AVE above 0.50 are sufficient signs of the validity and reliability of the measurement model of the measurement instruments. The Confirmatory Factor Analysis is shown in Figure 3.

Table 2. Confirmatory Factor Analysis.

Variables	Items	GG	GB	OMS	PM	SOP	CA	rho_A	CR	AVE
Good Governance (GG)	GG1	0.841					0.874	0.88	0.909	0.667
	GG2	0.871								
	GG3	0.731								
	GG4	0.867								
	GG5	0.766								
Governing Boards (GB)	GB1		0.862				0.898	0.903	0.922	0.665
	GB2		0.825							
	GB3		0.887							
	GB4		0.742							
	GB5		0.743							
	GB6		0.825							
Organizational & Management Structure (OMS)	OMS1			0.786			0.805	0.806	0.873	0.632
	OMS3			0.769						
	OMS4			0.796						
	OMS5			0.828						
Policy Management	PM1				0.892		0.892	0.916	0.921	0.702
	PM2				0.909					

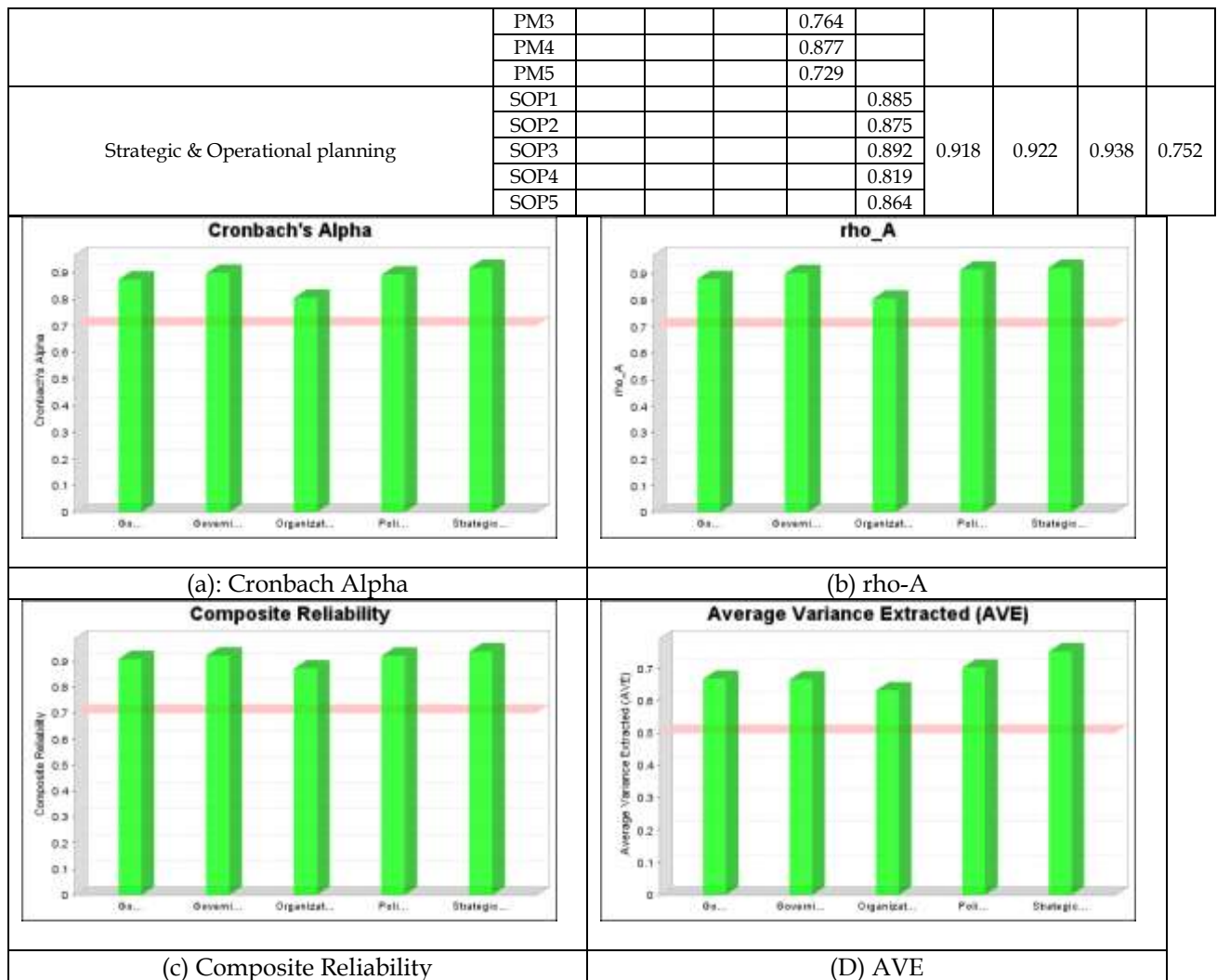


Figure 2. Reliability and Validity

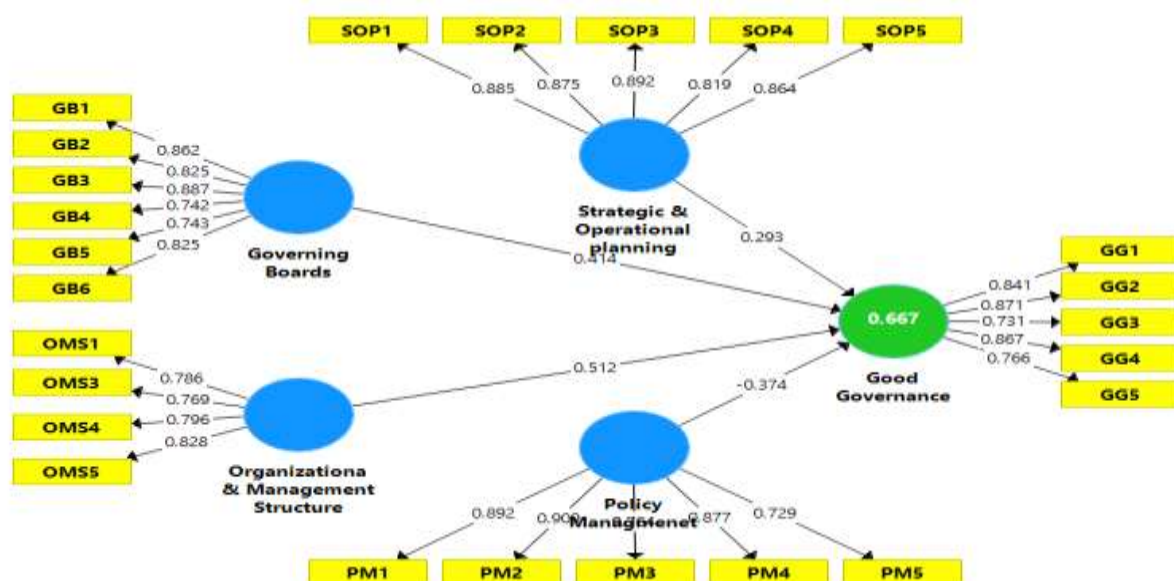


Figure 3. Confirmatory Factor Analysis

4.2. Structural Equation Modelling

The results of Figure 3 and Table 3 of the path analysis revealed that GB exerts a strong and positive impact on GG ($\beta= 0.414, t = 3.349, p = 0.001$). This high level of statistical significance means

that the effectiveness of the board and their capability of monitoring and establishing the strategic policies are a significant stimulus in enhancing the governance practice in HEIs. This conforms to the literature that underscores the role of governance boards in strategizing and meeting accreditation and quality requirements (Awwad et al., 2024; Farrell, 2005; Larsen, 2001). The findings also revealed that the OMS is the most influential in GG ($\beta= 0.512, t = 4.027, p = 0.001$). This means that an effective administrative structure, roles and responsibilities, and good accountability systems contribute to an institution effectively implementing governance standards. This is in line with the research findings that indicate a stable institutional organization helps a university to adopt and follow the oversight and quality demands (Luo et al., 2024; Surachman et al., 2024; Xue et al., 2022). Further, it is interesting to note that PM demonstrated a negative and statistically significant impact ($\beta = -0.374, t = 6.634, p = 0.009$), which can be attributed to the fact that there is a disjuncture between policy formulation and implementation, or the implemented policies do not correspond to the needs of the organization. This could be due to policy accumulation, lack of capacity to implement, or lack of local policy adaptation, which are culminating in poor governance results. This can be correlated to the research on policy failure that has identified the issues of implementation and institutional capacity as the cause of the failure of the policy.

plans had a positive impact ($\beta = 0.293, t = 2.215, p = 0.027$), which means that the presence of strategic plans and their accordance with operational plans promote governance practices. Nevertheless, the importance of creating a bridge between planning and implementation ability and providing the presence of a measurable performance indicator necessitates a more precise match between planning and implementation ability and providing results that reveal the significance of translating strategies into measurable and trackable implementation movements.

These results are in the context of OAAAQA governance rules as a regulatory, oversight, and guiding institution for higher education institutions in Oman. These rules mandate a clear commitment at the structural and administrative levels, which accounts for the influence of robust structures and governing boards. However, a need to redesign or align policies with accreditation requirements and local institutional realities may emerge in policy management to prevent resistance or negative consequences. Therefore, it is recommended to enhance the position of the governing board by training the members on the issue of governance and accreditation activities, redesigning the management structure to connect organizational clarity with accountability activities, critically examining the policies of an institution to verify their viability and conformity to the requirements of the OAAAQA, and improving the means of monitoring the performance of strategic plans and the effects they produce on governance.

Table 3. Path Analysis - Structural Equation Modelling.

Path	β	STD EV	T Statistics	P Values
Governing Boards -> Good Governance	0.414	0.124	3.349	0.001
Organizational & Management Structure -> Good Governance	0.512	0.127	4.027	0.000
Policy Management -> Good Governance	-0.374	0.142	-2.634	0.009
Strategic & Operational planning -> Good Governance	0.293	0.132	2.215	0.027

The presence of strategic plans and their alignment of the strategic plans with operational

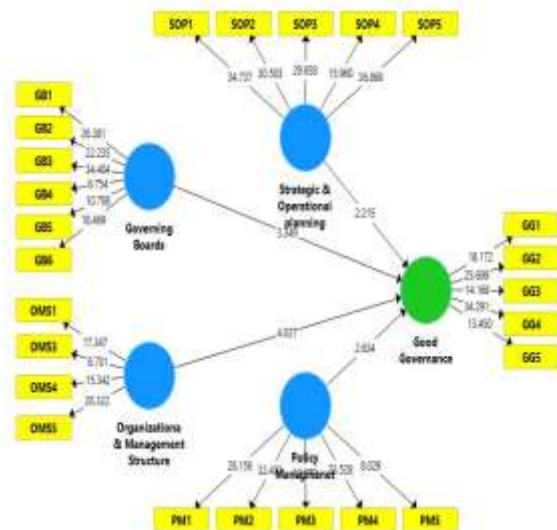


Figure 4. SEM.

4.3. Importance Performance Mapping

Table 4 and Figure 5 show the Importance and Performance Map Analysis (IPMA). The outcomes indicated that GB was the first factor in terms of its influence on GG, obtaining the highest importance value of 0.543 and a performance score of 64.132. This means that the enhancement of GB performance through the creation of decision-making mechanisms and the enhancement of the effectiveness of overseers and control would have a positive effect on GG. This signals the strategic position of GBs in creating a clear governance atmosphere that can effectively meet institutional goals.

It is also seen that OMS showed a considerable effect with a value of 0.417 and a fairly high-performance score of 63.762. This shows that the enhancement of the OMS practices will go a long way to improve the GG of HEIs. However, SOP also played a moderate role (0.272) with an average performance (62.563), meaning that it influences governance support, but requires more development in connecting operational plans to strategic purposes to bring institutional consistency in the application of governance principles. Conversely, PM had a negative effect (-.372), even though its performance (61.074) was good. This could signify the existence of complexities or gaps in policy realization that make their effect on GG distant or feeble. This finding necessitates a review of institutional policy-making processes and ensuring that they are aligned with the governance principles and demands of the digital environment.

Table 4. Importance Performance Mapping.

Constructs	DV: Good Governance	
	Total Effects	Performance
Governing Boards	0.417	64.132
Organizational & Management Structure	0.543	63.762
Policy Management	-0.372	61.074
Strategic & Operational planning	0.272	62.563

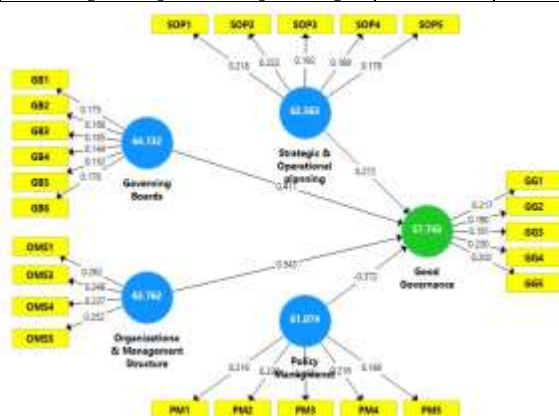


Figure 4. SEM- Importance Performance Mapping.

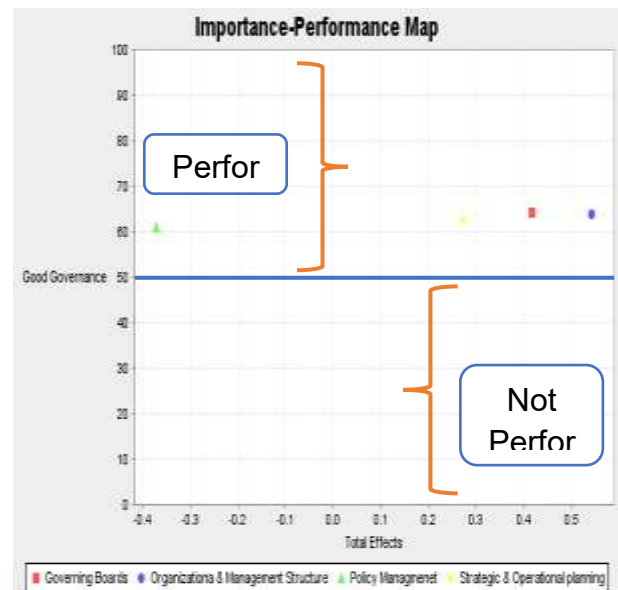


Figure 5. Importance Performance Mapping.

4.4. Blindfolding And Predictive Analysis

Table 5 and Figure 6 give an analysis of the blindfolding test of the PLS-SEM model. The results indicated that the dependent variable, good governance, has a Q 2 of 0.403, which is more than the required minimum (0.35), and the model can be regarded as having a strong predictive power on the variable. This finding shows that the variables included in the model account for a large proportion of the variation in good governance, and this increases the predictability of the model of the behavior of this variable in the research setting investigated. This agrees with the evidence provided by Hair et al. (2021); a Q 2 value of 0.403 shows a high predictive value. GB (SSO = 852.000; SSE = 852.000), OMS (SSO = 568.000; SSE = 568.000), PM (SSO = 710.000; SSE = 710.000) and SOP (SSO is the positive good governance outcome), which implies that the independent variables in the model play an effective role in explaining the behavior of this dimension, which will uphold the theoretical hypotheses involving the elements of GG with other dimensions of OAAAQA governance. This consistency of the statistical findings and the theoretical basis is a sign of the validity and appropriateness of the model used in the analysis of phenomena associated with GG.

Table 5. Blindfolding - PLS.

Constructs	SSO	SSE
Good Governance	710.000	423.879
Governing Boards	852.000	852.000
Organizational & Management Structure	568.000	568.000
Policy Management	710.000	710.000
Strategic & Operational planning	710.000	710.000
Q ² (=1-SSE/SSO)	0.403	

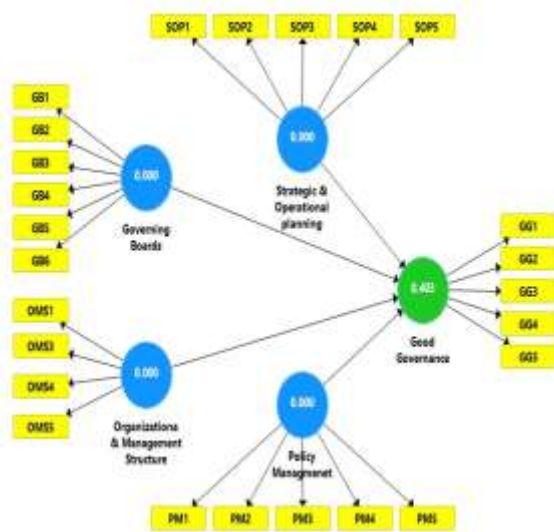


Figure 6. Blindfolding

4.5. Discussion and Implications

It can be concluded that the five dimensions of institutional governance, which include the governing boards, organizational and management structure, strategic and operational planning, risk management, and policy management, have a major positive influence on the practices of good governance in PHEIs. These findings underscore the practical value of the implementation of institutional governance aspects in the day-to-day operations of HEIs, and they also confirm agency and institutional theories, where these dimensions lead to improved accountability, legitimacy, and compliance with institutional norms (Hanifah, 2018; Kretek et al., 2013; Maragustam & Khodijah, 2024; Taylor & De Lourdes Machado, 2008). The beneficial role of governing boards signifies the fact that they are more important in terms of monitoring accountability and transparency (Kande et al., 2017; Kezar, 2006; Larsen, 2001; Taylor & De Lourdes Machado, 2008). Practically, it can be stated that the independence, skill diversification, and active handling of strategic planning by boards can (as much as possible) reduce the conflict of interest and increase the level of stakeholder trust (Awwad et al., 2024; de Boer et al., 2010). The findings of the study are consistent with Agency Theory, which highlights the importance of the structure of oversight in minimizing the principal and agency challenges through alignment of the principal actions to the institutional objectives (Ahmad et al., 2013; Kivisto, 2008a, 2008b). Strong boards, therefore, are able to convert ideological expectations of accountability into good governance behaviors (Awwad et al., 2024; Kande et al., 2017). This is demonstrated by the influence of the

organization and management structures, wherein the availability of well-defined lines of authority and an adequate committee system has the potential to augment transparency and decision-making. The advantage of institutions with well-established structures is that there is no redundancy of duties and responsibilities that are exercised in a formal manner. This observation can be reiterated with the institutional and legitimacy theories wherein an institution utilizes and promotes formal organization with an indication of both the regulation as well as the normative pressures as the indication of fitting in the generally accepted pattern of governance (Deegan, 2019; Larsen, 2001; Meutia et al., 2022; Nurunnabi, 2016; Umar et al., 2025).

The powerful impact of strategic and operational planning indicates the position of planning as the link between the vision and daily operations of an institution. Organizations that develop visionary plans, connect them to budgets, and review their implementation have a proactive sense of accountability and performance (Giusepponi & Tavoletti, 2018; Shawyun, 2010; Wang et al., 2022). This observation is in line with both Agency Theory, because strategic planning enables boards to observe managerial performance, and Institutional Theory, because strategic planning has become a normal expectation within the higher education system, which is determined by accreditation standards and peer reviews. Therefore, strategic and operational planning can be used as an accountability measure and a conformity mechanism within an institution.

In addition, the role of policy management clarifies why codified structures can be used to instill fairness, transparency, and compliance. Policies are established, revised, and implemented through institutes that make practices more consistent and predictable and limit the use of discretionary decision-making (Langrafe et al., 2020; Mian, 1994; Turnbull et al., 2022). This is based on Legitimacy Theory, which states that properly designed policies are a way of displaying accountability and equity to the outside world and increasing institutional credibility (Croucher, 2025; Farrell, 2005). Simultaneously, Institutional Theory has been used to answer the question of why private universities pursue comprehensive policy frameworks. These practices are due to the coercive impacts of regulators, normative impacts of professional standards, and mimetic impacts of wanting to be like their colleagues' institutions (Croucher, 2025; Deegan, 2019; Larsen, 2001; Nurunnabi, 2016).

Based on the findings, the positive effect of University Boards, Institutional Structure, and

Strategic Planning on the good governance of higher education institutions suggests that the performance orientation of strategic planning, institutional coordination, and internal accountability mechanisms are the key factors affecting the effectiveness of university governance. The results corroborate the recent literature on higher education governance, which highlights the importance of effective governance systems within universities for fostering transparency, accountability, engagement with stakeholders, and long-term sustainability (Pandya, 2025). Strategic planning in this context is an important tool to ensure that institutional missions, operational priorities, and measurable performance indicators are aligned, thereby strengthening institutional resilience and governance quality not only for day-to-day management but also beyond (Singh 2025). The findings indicate that universities with well-designed governance boards, coherent institutional designs, and integrated strategic planning systems are more likely to attain governance excellence and sustainable institutional development.

On the other hand, the strong negative correlation between policy management with good governance indicates that there are some structural and managerial issues facing Higher Education Institutions. The negative coefficient indicates that unpredictable and volatile policy climates can create policy uncertainty and governance disruptions, which reduce institutional capabilities for strategic long-term objectives. Previous studies suggest that universities experience “unsure futures” as a result of external policy shocks and unpredictable governmental measures that constrain university flexibility and decrease governance stability (Al-mulali *et al.*, 2025; Ríos *et al.*, 2025). Moreover, the results suggest that many universities might already be in reactive governance rather than proactive and strategic governance, as they find themselves under too much pressure of compliance. Recent research on higher education governance suggests that “new public management” influenced governance systems tend to become more bureaucratized, reactive, and to make institutions constantly adjust to external mandates, instead of anticipating and planning for the future (Kallo & Välimaa, 2025).

Furthermore, the negative association could be due to regulatory friction, where stifling or overly strict regulations limit institutional autonomy, innovation, and governance effectiveness. In the context of continually evolving economic, technological, and sustainability challenges, governance quality relies heavily on the adaptability

of institutions and on the capacity to make choices that are centered on resilience and sustainability, while avoiding unnecessary external influence (Sahu *et al.*, 2025). The results further indicate a possible loss of institutional autonomy as it becomes easier to have more regulation, which risks reducing transparency, accountability, and participatory governance, creating too-bureaucratized governance environments, and failing to meet institutional values and stakeholder expectations (Kallo & Välimaa, 2025; Singh, 2025).

The findings highlight the importance of enhancing anticipatory governance capacities within the university, which are related to proactively making decisions, conducting environmental scanning, and planning for adaptation in the long term, from a managerial perspective. To create governance that can anticipate trends and uncertainties, and to help define the future of the university, not just react to the changes in the external regulatory framework. At the same time, policymakers need to pay more attention to the development of more stable and enabling policy regimes that minimize policy volatility and foster institutional flexibility to enable university boards and governance systems to function better in the quest for governance quality and sustainable institutions (Al-mulali *et al.*, 2025; Pandya, 2025).

The findings suggest that internal governance in higher education in Oman is more effective and intense, with the presence of boards, institutional structures, and the strategic planning process, while similar patterns of internal governance are also evident in other GCC HE systems, albeit with varying degrees of centralization and intensity of regulation (Albusaidi *et al.*, 2025). In Saudi Arabia and the United Arab Emirates, governance reforms have recently focused on performance-based management, international standards of accreditation, and strategic linkages with national transformation agendas, such as Vision 2030, leading to greater internal governance capacities and growing regulatory oversight (Alsaadi *et al.*, 2025; Alyami, 2025).

However, the Omani context seems to show a heightened sensitivity to policy and regulatory interventions, as evidenced by the significant negative relationship between policy frameworks and governance effectiveness (Alsaadi, 2025). This difference could reflect the fact that there are multiple forms of modernization in GCC countries, and the degree of autonomy in the institutions to adapt their strategies to changing circumstances differs among the countries; in more diversified

systems like the UAE, institutions can be semi-autonomous and experience more rapid strategic adaptation (Alsaadi et al., 2025). However, the Omani system is characterized by “rigid centralism”, making it harder for institutions and leaders to be responsive (A. Alsaadi, 2025; A. S. A. A. H. S. Alsaadi et al., 2025).

The Omani model broadly shows a tendency towards the strengthening of internal governance, consistent with the regional patterns and trends of this aspect, but is more susceptible to policy-induced limitations and regulatory volatility (Albusaidi et al., 2025; Al-mulali et al., 2025). This underscores the importance of a measured approach that maintains regulatory control and supports institutional autonomy and anticipatory governance capacity (Kallo & Välimaa, 2025). This balance is in line with the ongoing reforms in GCC higher education systems, which aim to combine accountability with institutional flexibility to enhance the overall sustainability of higher education systems in the region (Albusaidi et al., 2025; Kallo & Välimaa, 2025).

5. CONCLUSION

This study aimed to investigate how institutional governance could be used to enhance the practices of good governance in private higher education institutions in Oman, with reference to the five dimensions of ISA Standard One of the OAAAQ: governing boards, effective and efficient structures, strategic and operational planning, risk management, and policy management. This study uses a mixed sampling approach, combining probability and non-probability sampling. A probability-based sampling technique was used with stratified sampling by collecting data from various groups, such as vice chancellors, deputy vice chancellors, deans, heads of academic departments, and administrative departments. Respondents were also identified using non-probability methods, including convenience and snowball sampling methods. This study used a questionnaire survey instrument to collect data from respondents. Data were collected from 153 respondents. Confirmatory factor analysis and structural equation modelling were used to estimate the data.

The results reveal that institutional governance dimensions, including governing boards, organizational and management structure, strategic and operational planning, risk management, and policy management, significantly and positively

influence the practice of good governance in PHEIs. These aspects of governance have direct and positive influences on the quality of governance outcomes, supporting the argument that governance is not just a requirement of regulation but also a significant determinant of the effectiveness of the institution. This study confirms that good governance practices in private higher education are anchored in effective institutional governance, which is designed and implemented. Governance has not only improved adherence to accreditation standards but has also led to the sustainability and reputation of institutions of higher learning in the long term by ensuring that accountability, transparency, and legitimacy are integrated into institutional systems.

In addition to the empirical results, this study has important implications. It conceptually expands the information concerning the concept of governance in the sphere of higher education, as it links the functions of monitoring, stakeholder legitimacy, and institutional pressure in a single integrative system. Practically, OAAAQA, institutional leaders, and regulators need to improve governance structures, risk, and policy management, as well as harmonize planning procedures with overall development policies.

Although the study provides interesting information on institutional governance in the promotion of good governance practices within the private higher education institutions in Oman, it has some limitations. Though effective in understanding the perceptions of the best practitioners, the adoption of a questionnaire survey might also be subject to the self-reporting effect and might not capture the complexity of governance practices in practice. Also, the study is confined to investigating private universities in Oman, thereby limiting the generalizability of the results to other non-Omani institutions or higher education systems. The cross-sectional design did not account for the governance practices across time and their long-term effects on the performance of the institution. Future research may consider these limitations by conducting longitudinal designs, including qualitative approaches like interviews, and case studies to provide an in-depth investigation, and use comparative research between public and private institutions, or between national settings. These methods would contribute to knowledge and enhance the relationships that this study has identified.

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Shamsuddin, A., Jaaffar, A. H., and Almaqtari, F. A. Formal Analysis: Alhajri, H. M., and Almaqtari, F. A. Investigation: Alhajri, H. M., Shamsuddin, A., Jaaffar, A. H., and Almaqtari, F. A. Resources: Alhajri, H. M., Shamsuddin, A., Jaaffar, A. H., and Almaqtari, F. A. Data Curation: Hamed M. Alhajri, and Almaqtari, F. A. Writing – Original Draft Preparation: Alhajri, H. M., Shamsuddin, A., Jaaffar, A. H., and Almaqtari, F. A. Writing – Review & Editing: Alhajri, H. M., Shamsuddin, A., Jaaffar, A. H., and Almaqtari, F. A. Supervision: Shamsuddin, A., Jaaffar, A. H.

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Data Availability Statement: The data supporting the findings of this study are available from the corresponding author upon reasonable request.

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