The Performance of Management Accountability in Private Higher Education and Its Problem in the Implementation of Good University Governance

Heni Sukrisno[*]

Department of Mathematics, Faculty of Language and Sciences, University of Wijaya Kusuma Surabaya, East Java, 60225, Indonesia

Abstract: This study aimed to describe the performance of management accountability in private higher education and its problem in the implementation of good university governance. The study used the qualitative phenomenology approach with a case study design using five private universities in East Java, Indonesia. The universities were selected based on the cluster and rank in Indonesia. The ranking and clusterization were used to evaluate the performance of higher education in Indonesia. The data was divided into primary data from interviews and secondary data from the descriptive analysis. The result showed that all five universities have attempted to increase their performance of management accountability using the capacity-building and good university governance, respectively. However, the primary obstacle of those universities is the capacity-building itself, especially at the individual level.

Keywords: Capacity-building, clusterization, good university governance, tracer study, university rank.

INTRODUCTION

Higher education is an educational institution that potentially increases the quality of human resources in the country. The potential role of higher education is to prepare the human resources to face the new era. Nowadays, higher education and human resource either faces the industrial revolution 4.0 that based on the digital era (Yusuf, Walters, and Sailin 2020). This era influences higher education to change the education process to deep-learning system (Muniasamy and Alasiry 2020), such as digital learning and on-line classes, that not only produces graduate students but also adjust it to employment needs in the future.

Higher education is the primary sector of science and technology development through teaching, research, and community services (Akareem and Hossain 2016). The quality of higher education is categorized as excellent if its alumni can be optimally absorbed in the workforce more than 50% and create new job opportunities (entrepreneurship) (Snijders *et al.* 2019). Besides, the alumni get a job in less than one year after its graduation. This phenomenon can be seen through the tracer study among the universities (Woya 2019). The tracer study is an indicator to analyze the education quality of higher education. The previous study described that the tracer study is a similar term to graduate survey, alumni research, and follow-up study of higher education (Aquino *et al*. 2015).

In performing tracer study, the higher education must have collaborated with stakeholders to maintain the relevance of graduates in various sectors, including providing capacity-building among the students (Sukrisno 2018; Hansen and Hansen 2013). Its relevance potentially decreases the number of unemployment in era 4.0 (Wassem *et al*. 2019).

The other prominent aspects of increasing the quality of higher education in management is good university governance. Good university governance is a type of performance of management accountability based on transparency, responsible, competitiveness, and independence (Risanty and Kesuma 2019). The Ministry of Research, Technology, and Higher Education of Indonesia in 2019 declared that good university governance could be measured through the university rank and clusterization. The ranking and clusterization are conducted using several categories, including input (15%), process (25%), output (25%), and outcome (35%). Input is measured based on the percentage of lecturer/ students, the number of international students; process based on the accreditation; output based on the number of published articles/ lecturer and number of citations; and outcome based on the innovation and tracer study. The result of university rank and clusterization is used to analyze and decide the appropriate policy for public and private universities in Indonesia. Through the clusterization, it promotes every university in Indonesia to increase its management system in facing global competition.

*Address correspondence to this author at the Department of Mathematics, Faculty of Language and Sciences, University of Wijaya Kusuma Surabaya, East Java, 60225, Indonesia; Tel: +62315677577; Fax: +62315679791; E-mail: henyuwks@yahoo.co.id

In higher education, both capacity-building and good university governance are the primary indicators of the performance of management accountability (Hope 2009). Accountability becomes potential in the implementation of high-quality standards and provides quality assurance in higher education. The present study aimed to describe the performance of management accountability in private higher education to achieve world-class university standards and its problem in the implementation of good university governance.

METHODS

Time and Place

This study was conducted in April 2019 – March 2020. The study was performed in the Faculty of Language and Sciences, University of Wijaya Kusuma Surabaya, East Java, Indonesia.

Study Design and Samples

This study used a qualitative phenomenology approach (Neubauer, Witkop, and Varpio 2019)[1]. The phenomenology approach using a case study design in five private universities in East Java, Indonesia. This method was used to reveal the similarity of terminology between the concept and phenomenon in increasing of performance of management accountability and its problem in the implementation of good university governance.

Samples

The several universities that used as the samples were Universitas Wijaya Kusuma Surabaya, Universitas PGRI Adi Buana, Universitas 17 Agustus 1945, Universitas Narotama, and Universitas Dr. Soetomo.

This study utilized purposive random sampling using several criteria, including the inconsistency of the university rank and cluster. The university rank and cluster of those universities were reported in Table **1**.

Further, the reflective analysis was conducted using this data. This analysis was used to reflect the performance of management and good university

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[1]The qualitative phenomenology approach methods were adopted from the previous study Neubauer, B. E., Witkop, C. T., and Varpio, L. (2019). How phenomenology can help us learn from the experiences of others. Perspectives on Medical Education, 8(2): 90-97.

governance from those universities. After that, the interview was performed at those universities.

Participants

The participants of this study were the persons in charge of those universities, including rector, vice rector, head of quality assurance agency, and their internal auditors. The details of respondent was embedded in Table **2**.

Questionnaire

The questionnaire consist of several indicators, including input, process, output, and outcome refers to the assessment indicators in the Ministry of Research, Technology, and Higher Education of Indonesia (Table **3**).

Interview Procedure

The respondents were invited to the Faculty of Languages and Sciences, University of Wijaya Kusuma Surabaya. They were asked to fill out the questionnaire that consist of several indicators that embedded in Table **3**. The result of interview were tabulated in numerical form. Each parameter were added up to get the total score.

Collected Data

The data was collected from the results of interview and documentation. The primary data were obtained from the direct interview between the researcher and respondents, and the secondary data was obtained from the document issued by the Ministry of Research, Technology, and Higher Education and the Coordinator of Private Higher Education Region VII, East Java. The document contained the data of input, process, output, and outcome from the private higher education in East Java from 2016 until 2018 (Tables **4** and **5**).

Data Analysis

The data was analyzed qualitatively descriptive. The score of university rank and clusterization provided by the Ministry of Research, Technology, and Higher Education and Coordinator of Private Higher Education Region VII was used to analyze the prominent factors in the performance of management accountability of private higher education in East Java.

RESULTS AND DISCUSSION

The result showed that the effort of four private higher education in East Java (Universitas 17 Agustus

Table 1:   University Rank and Cluster from the Universities that used as a Sample during 2016 Until 2018

No	Institution	Cluster	University rank		
			2016	**2017**	**2018**
1	Universitas Wijaya Kusuma Surabaya	2	65	89	94
2	Universitas PGRI Adi Buana	3	>100	78	92
3	Universitas 17 Agustus 1945	3	>100	64	81
4	Universitas Narotama	2	56	>100	>100
5	Universitas Dr. Soetomo	3	>100	93	>100

Table 2:   Details of the Respondents

Participant	Number of participant	Role
Rector	1	University leader
Vice rector	4	University vice leader
Head of quality assurance agency	4	Personal in charge during implementation of of capacity building and good university governance
Internal auditors	56	Person who conducted an audit on the implementation of of capacity building and good university governance

Table 3:   Parameters of the Questionnaire

Category	Indicators
Input	Percentage of lecturer/doctoral degree, percentage of associate professor and senior professor, the ratio of lecturer/ students, and the number of international students
Process	Number of accreditated study programs, institutional accreditation, on-line class, cooperation with other universities, and annual financial statement
Output	Number of indexed published articles, research, and student performance
Outcome	Innovation, percentage of graduates that get a job in less than a year after its graduation, number of patents, number of citations, and community services

Table 4:   The Ranking of Private Higher Education of Polytechnic and Non-Polytechnic at 2016[#]

No	Institution	Assessment category				
		Outcome	**Process**	**Output**	**Input**	**Total**
1	Universitas Muhammadiyah Malang	317.38	169.49	143.94	127.62	758.43
2	Universitas Kristen Petra	303.74	156.41	98.31	103.56	662.02
3	Universitas Surabaya	282.63	152.51	72	83.58	590.72
4	Universitas Katolik Widya Mandala	256.71	144.73	93.3	87.59	582.33
5	Universitas Islam Malang	246.6	136.3	64.32	73.11	520.33
6	Universitas Merdeka Malang	252.61	146.68	52.89	65.95	518.13
7	STIE Perbanas Surabaya	263.19	128.08	44.29	77.55	513.11
8	Universitas PGRI Adi Buana Surabaya	236	142.88	65.66	67.64	512.18
9	Universitas 17 Agustus 1945 Surabaya	245.91	153.72	46.99	56.49	503.11
10	Institut Teknologi Nasional Malang	252.25	126.42	57.05	63.94	499.66
11	STIE Indonesia Surabaya	264.29	122.86	42.74	67.42	497.31
12	Universitas Muhammadiyah Jember	235.17	118.71	73.13	64.74	491.75
13	IKIP PGRI Madiun	223.46	118.98	74.04	68.96	485.44
14	Universitas Wijaya Kusuma Surabaya	205.35	149.59	68.77	60.28	483.99
15	Universitas Muhammadiyah Ponorogo	259.24	109.78	65.26	48.04	482.32
16	Universitas Narotama	257.35	101.51	45.51	66.58	470.95
17	STIE Malangkucecwara Malang	247.44	114.09	43.04	60.98	465.55
18	Universitas Widyagama	200.89	121.59	70.58	65.18	458.24

[#]Source: Coordinator of Private Higher Education Region VII, East Java (N.d.).

Table 5: The National Ranking of Private Higher Education of Polytechnic and Non-Polytechnic from 2017 and 2018[†]

No	Institution	Rank	
		2017	**2018**
1	Universitas Muhammadiyah Malang	39	36
2	Universitas Kristen Petra	30	41
3	Universitas Surabaya	31	45
4	Universitas Islam Malang	57	69
5	Universitas Katolik Widya Mandala Surabaya	63	72
6	STIE Malangkucecwara Malang	58	75
7	Institut Teknologi Nasional Malang	70	79
8	STIE Indonesia Surabaya	63	80
9	Universitas 17 Agustus 1945 Surabaya	64	81
10	Universitas Merdeka Malang	44	84
11	Universitas Widya Gama Malang	88	87
12	Universitas PGRI Adi Buana Surabaya	78	92
13	Universitas Wijaya Kusuma Surabaya	89	94
14	Universitas Dr. Soetomo	93	>100

[†]Source: Coordinator of Private Higher Education Region VII, East Java (N.d.).

Surabaya, Universitas Narotama, Universitas PGRI Adi Buana, and Universitas Dr. Soetomo) had been conducted following good university governance. Those efforts potentially increase the national university ranking and clusterization of universities at both national and international levels. The Ministry of Research, technology, and Higher Education used several indicators: input, process, output, and outcome. The input (15%) was evaluated through the percentage of lecturer/doctoral degree, percentage of associate professor and senior professor, the ratio of lecturer/students, and the number of international students. The process (25%) comprises several categories: number of accreditated study programs, institutional accreditation, on-line class, cooperation with other universities, and annual financial statement. Output (25%) was scored using the number of indexed published articles, research, and student performance. Last, the outcome (35%) consists of several categories: innovation, percentage of graduates that get a job in less than a year after its graduation, number of patents, number of citations, and community services (Figure **1**).

This study reflected that those universities make serious efforts to realize the performance of management accountability and good university governance via the fulfillment of the primary indicator, increasing of capacity-building, and conducting off-line and on-line tracer study. However, there are several obstacles faced by universities. The obstacles occurred from the educational process, output, and outcome.

During the process, private higher education is commonly challenging to make a working-class, innovative, creative, effective, fun (Blass and Hayward 2014), and involve the technology (Kamaghe, Luhanga, and Kisangiri 2020). Further, private higher education has an inhibition to make a high academic and non-academic student activity to the fulfillment of the output and the difficulty of getting employment for the graduates to fulfillment the outcome (Graham, Williams, and Chisoro 2019).
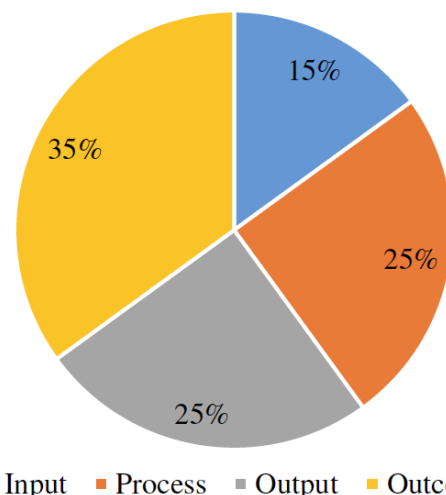

Figure 1: Proportion of each parameter in assessing the ranking and clusterization.

This study showed that the maintenance of the tracer study is a perfect tool to capture the job characteristic, work transition, and graduate satisfaction level against the higher education service,

environment, and study facility. A previous study defined a tracer study as a method that is envisioned to trace graduates of an academic institution to provide feedback mechanisms of the graduates and their alma mater (Ross *et al*. 2017). Tracer study was used to describe the level of satisfaction of the stakeholder or user (Shurair and Pokharel 2019). The tracer study can be reflected as excellent if the outcome of higher education success in the working world. Based on that, those aspects were used as the primary indicator in reflecting the performance of account management in private higher education.

Capacity-building is a continuous professional development (CPD) focused on the changing of institutional management (Lee and Kuzhabekova 2019). CPD includes five capacities, such as vision, skill, resource, incentive, and partnership. The development effort in the private higher education must be conducted through cooperation with both national and international universities.

Further, good university governance is a form of accountability in higher education based on transparency, responsible, competitiveness, and independence. Good university governance is the key to success for the institution for the short and long term during the global competition (Kennedy 2003). The previous study reported: the principle of transparency had been reached in the mechanism that facilitates the public question regarding the process in governance, however, not in the implementation of the transparency system during the standardization of good university governance. The principle of accountability had been reached in the distribution and clusterization that appropriates to the task and function. In contrast, the principle of accountability is not working in budget accountability. Responsibility is not applied to the management of international cooperation (Woro and Supriyanto 2013). At last, we found that the primary factors that potentially support good university governance are human resources and authority. However, the obstacles are the organizational structure and coordination among the person in charge.

The other study reported that the influence factors that may be included in the implementation of good university governance are management, commitment, policy, and leadership competency (Nofianti and Suseno 2014). Besides, the external factors are the higher education competition, regulation, community interest, access to technology, and information. Another result in this study indicated that capacity-

building at the individual level, including lecturer, staff, and students, potentially inhibit the effort to reach good university governance in accountability management

CONCLUSION

In conclusion, the private higher education conducted several efforts to increase its management accountability through the increasing of capacity-building in all levels, tracer study, and good university governance. However, private higher education faced potential inhibition, especially from the capacity-building itself. The individual among the higher education needs to realize their task, such as making some innovation, research, and other aspects in the implementation of high quality higher education.

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CONFLICT OF INTERESTS

The author declares that he has no conflict of interests.

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