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### Autonomy of Private Higher Education Management: Financial Accountability Perspective

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**Abstract:** This study aims to determine the financial management system of private universities through the implementation of one of the principles “Good University Governance” (GUG), namely accountability. This study uses descriptive qualitative research with data collection through observation and in-depth interviews, and documentation. The results showed that the private universities (PTS) as a non-profit organization is not for profit and the rest of the results of its receipt is returned to be managed as an investment fund in order to improve the quality of higher education. To the achievement of an accountable financial management, the private universities need to implement strategic financial management. It aims to achieve a quality education governance and management of higher education accountable. The autonomy of universities is inseparable from how college financial management in an effective, efficient, transparent, and accountable. The study found that the College of Management Sciences (STIM) Boalemo as a non-profit Colleges (private university) in financial management, by implementing cross-subsidy of the financial system. This is because the ability STIM Boalemo in operational financing activities are still low and requires the full support of the organizers, in this case, the Foundation. Another factor that is found is the commitment and application of principles of strategic management, in which these factors are very influential in the management of the institution, in order to survive in the competitive college.

**Keywords:** Accountability, Governance, Finance.

#### INTRODUCTION

Various efforts to realize the ideal role of an institution of higher education in Indonesia still faces a number of constraints, both in terms of policy leaders, implementation, monitoring and evaluation. These constraints include issues related to access, quality, budget and finance, relevance and governance of higher education and other issues. Organizations will be said to be healthy college if they meet the indicators or parameters as a performance assessment standards set by the government or other institutions and competent

authorities in the performance evaluation. Healthy or unhealthy a specified organization management pattern and adjustment of the organization to continue to accelerate with different conditions and challenges facing policy at the level of regional, national, and even international.

In the face of competition and changes in the organization, in whatever form, must be prepared to change the existing global. Based on Government Regulation No. 32 Year 2013 on the Amendment of PP 19 Year 2005 on National Education Standards (NES), that an educational institution shall meet the minimum standards of providing education that includes eight (8) standard, namely: 1) Content Standards, 2) Standard Process, 3) Graduates Competency Standards, 4) Standard teachers and Education Personnel, 5) Standard Infrastructure, 6) Standard Management, 7) Financing Standards, 8) Education Assessment Standards. To meet these standards will be mandatory carried out accreditation and certification by competent authorities, among others, the National Accreditation Board of Higher Education in a planned and sustainable.

In addition to the standard eight policy, there is also a policy / regulation of the Director General of Higher Education (Higher Education) in the process of supervision and coaching colleges, among others, issued a circular letter of the Ministry of Higher Education and Culture (Kemdikbud) Number 1207E.E2 / HM / 2013, which provides condition assessment for colleges that meet the legal requirement, namely the need to meet six conditions, namely: 1) have a deed establishing the foundation that has been approved by the Ministry of Justice and Human Rights, 2) Having permit the establishment of Kemdikbud, 3) Do not run the remote class, 4) Finish Higher Education Data Base report (PDPT), 5) It has accreditation from the National accreditation Board of Higher Education, 6) There is a foundation of inner conflict in ownership. According to Law No. 20 of 2003 on National Education System, that there is no dichotomy between private universities (PTS) and state universities (PTN), wherein between the state and private universities in the implementation of governance should be based on the principles of governance good. However, in the management of financial resources in its management PTS sourced from the public and state government sources. PTS is nonprofit.

A perception of university management colored with various demands and competition, among other things, the management of institutional administration and financial administration that is able to support the task in the administration of higher education that aims to develop the capabilities of an institution of higher learning. According to Slamet (2005: 24) that, a process of the college authorities in implementing the so-called Tri dharma college governance, while the practice is good governance. Based on the United Nation Development Program (UNDP), Good Governance includes: 1) Participation, 2) Transparency, 3) Accountability, 4) Effectiveness and Efficiency, 5) Rule of law, 6) Responsiveness, 7) Consensus Orientation, 8) Equity, 9) Strategic Vision (Rondinelli, 2007: 9).

During this time understood that there are three aspects that can provide a guarantee of the quality of education, namely, Competence, Accreditation and Accountability. In Indonesia, many universities that do not grow even close due to the higher education institutions are not accountable. Ministry of Education / Ministry of Education (2007: 51) classifies accountability in education, namely: 1) Accountability Policy, namely accountability selection policy that will be implemented, 2) Performance Accountability, namely accountability related to the achievement of objectives, 3) Accountability Process, namely accountability related to the processes, procedures, rules, rules, guidelines, and 4) financial accountability, the accountability relating to revenue and expenditure of money (cash in and cash out). Meanwhile, according to Nugroho(2009:

148) that, accountability in public service is one of the most core dimension of the principle of good governance, and as an important part of the aspects of public administration and public policy.

According to Keban (2008: 37), public administration paradigm of the most recent is the New Public Service (NPS) by J.V. Denhardt and Denhardt R.B. According to G. Shabbir Cheema was quoted by Keban, there are four phases of public administration which describe the paradigm of public administration, namely: 1) Traditional public administration, oriented hierarchy, continuity, impartiality, standardization, legal-rational, authority and professionalism, 2) public management, which focuses on the application of management principles, including efficiency in the use of resources, effectiveness, customer orientation, orientation to market forces, and more sensitive to the public interest. This paradigm suggests also the role of the private sector a larger, reduce the size of the public sector and reduce the domain of traditional public administration, 3) New Public Management (NPM), which is directed to the principle of flexibility, empowerment, innovation and results orientation, outsourcing and contracting out, as well as the promotion of professional ethics, management and performance-based budgeting, 4) Governance, which is a system of values, policies and institutions in which the affairs of the economic, social and political administered through the interaction between society, government, the private sector. This paradigm priority mechanism and process by which citizens and groups can articulate their interests, mediate their differences and exercise their rights and obligations.

In realizing the governance of the college, a college requires autonomy, namely: policy, academic and administration. In order to realize good governance badly needed a strong commitment among internal parties colleges (leaders, faculty, students) and external parties (government, private, community).

According Tjokronegoro (2012: 11), the nature of university autonomy is a system that ensures empowerment of universities to carry out its functions and duties. Autonomy inherent in the nature of higher education established a program that includes policies, organizational systems, management systems, resources, and financial management policies. Autonomous university management can be developed into four areas: academic autonomy, autonomy in finance, autonomy and its resources, and in the field of organizational autonomy. These four elements are interrelated, with autonomy in the academic field meant that universities in setting academic policies have the achievement of the implementation of the three responsibilities of Higher education. In non-academic fields (finance, human resources / HR) will be achieved if universities are given the authority to manage resources, revenue and manage costs incurred. Financial autonomy of universities is intended as a college authority in planning, utilizing assets. Sources of revenues generated from the rest of the budget obtained must be returned to investment in order to improve and enhance the quality of education, both academic and non-academic. However, universities are also required to ensure accountability for the use of financial data to stakeholders.

## LITERATURE REVIEW

***Public Administration and Organizational Governance.*** Etymologically, the administration is derived from the Latin (Greek), which consists of two words, i.e. “ad” and “ministrate” which means “to serve” which in Indonesian means serving or meet. According to the Pasolong Leonard white (2007), administration is a process that is common to the business groups, both government and private sector, both civilian and military, in both large and small size. Administrative science are closely related to the study of organizational governance. Administration aims to solve public problems through repair or improvement, especially in

the field of organizational, financial and human resources. In the application of corporate governance good college, or known by the Good University Governance (GUG), an organization Universities should be able to manage all the resources available to see the decision of the decisions taken in order to effectively and efficiently.

Meanwhile, according to Fayol in Pasolong (2007: 12) that, administration of basic principles can be applied to all forms of organization. The purpose of administration is essentially achievement of objectives effectively and efficiently, for both public organizations and private organizations. So also with the purpose of private colleges organizations that have a role and creating quality outputs, which can be absorbed by the world of work in accordance with the needs of the community and region, and therefore is expected to manage the organization effectively and efficiently.

According Dwipayana and Eko in Syahrani, Syahrani (2009: 122), governance is a neutral concept, from which can format the model healthy (good), so that if it is brought into the organization of the college the concept of governance is interpreted as a model of sound management (both). The concept of governance same interpreted the concept of government, namely how to implement the authority in an organization, institution or country. According to Leach & Percy-Smith (2001), the concept connotes Government politicians and government are set up, do something, give service while “we” merely a passive recipient. While governance; merging the government and the governed, because all are part of the process of governance.

In a study of Administration and Political Science, the concept of governance has been introduced by Woodrow Wilson. The concept of governance is only used in the context of corporate organization and management of higher education institutions. The concept of good governance emerged at the level of corporations and institutions of higher education, but the development of the concept of good governance in the last decade has been popularized into a concept to be understood in a broad context and used as a basis in developing new concepts for certain institutions to adopt the basic principle. The derivative concept one of which involves the organization of corporations, namely Good Corporate Governance (GCG), which is an improvement of the governance principles of traditional corporations, which essentially is the inspiration of the concept of good governance.

Governance, is now interpreted by the Governance, which etymologically the word “governance” comes from the old French “Gouvernance” meaning control (Control) or interpreted a state that is under control. In the process, the concept of Good Governance was developed in a variety of organizations with different terms, such as Good Corporate Governance (GCG), Good Public Governance (GPG), Good University Governance (GUG), and so on.

If the implementation of Good Governance was taken on the organization of a college then that must be understood is the concept and original purpose of higher education, which become an institution that gave birth to the nation’s intellectual intelligent and moral, which is expected to provide innovation and thinking in facing problem for the nation. The role of higher education focused on knowledge transfer to uphold the values considered ideal and upheld by a State. In addition, higher education institutions holding an autonomy and independence that support the rationale and application of knowledge. Based on this insight, clearly illustrated that the management of higher education institutions cannot be equated with the management of a country or corporations. There is a certain corridor associated with the values of both the value of academic and social values that must be preserved and upheld.

The concept of Good University Governance (GUG) at the college became a necessity in higher education management in implementing various programs organization. Universities as organizations that provide education, then governance must be distinguished from non-educational institutions. While in meeting the goal of educating the nation, universities must be Public Institution who prioritize quality of service and satisfaction to stakeholders. To achieve that, universities are expected to always improve governance based on Good University Governance.

***Autonomous of Private University.*** Autonomy at universities, especially private universities, require management in academic, governance and financial management, so as to provide solutions to problems that arise and encourage the development and management of private universities effectively and efficiently. Autonomous management of higher education does not mean there is no interference from the state / government, but did not intervene in matters which are micro-organization. The task of the central government in education is only concerned with the aim of forming the state, which is to the intellectual life of the nation. This does not mean the state / government should undertake all educational affairs. State / government is unlikely to take care of a fair education to more than 200 million population of Indonesia. If that is done then the state / government must have considered doing injustice. Current conditions, the government pay more attention to 83 PTN and PTS 3068 seem to forget the present. Existing conditions requires the government to treat private and state proportionally, because PTS also has a major contribution in the development of human resources in Indonesia. With the number of PTS 3068 is expected to reach the communities to the disadvantaged and outermost regions. Therefore, the need for a PTS is always strengthening and improvement of good governance is comprehensive which includes improved service and enhanced performance management based on five basic principles of Good University Governance, namely: transparency, accountability, responsibility, independency, and justice or fairness (Hamid, 2013).

According Hasbullah (2010: 130), the concept of autonomy and academic freedom are: 1) autonomy is the right and the authority granted by the authorities or the government to a society, community or other official bodies to carry out its functions independently, as long as it does not contrary to the generally applicable rules in society; 2) academic freedom is the freedom that exist in the academic community in implementing the tasks and functional activities, namely education, scientific research, and community service.

According Hamijoyo in Hasbullah (2010: 133) that the autonomy of higher education as a model of decentralization of education are: 1) pattern and management implementation should be democratic; 2) empowering the community should be the primary goal; 3) The role of the community becomes an essential part of the management system; 4) The service should be faster, efficient, effective; and 5) the diversity of aspirations and values and local norms should be respected in the strengthening of the national education system.

As for the autonomy of higher education aims to make decisions independently in accordance with the potential and progress of science and technology, to improve the quality of innovations in science and technology, and to increase social activities as the embodiment of one of the tri dharma college (Sufyarma 2003 in Hasbullah 2010: 133). Meanwhile, the granting of autonomy in higher education involves several aspects, among others: 1) Autonomy externally, in the form of granting the status of a legal entity; 2) Autonomy organization, where universities have the freedom to define an organizational structure, including

the determination of the structure of the study program and academic activities and resource planning activities; and 3) institutional autonomy, which the colleges have the freedom to define how it functions and their contribution in the development, perpetuate, transmit and use knowledge. Autonomy also gives universities the freedom to decide what research needs to be done and how to do it, along with the college's anyone will cooperate.

Governance good private college is an important part in the implementation of autonomy or authority in private colleges. This relates to decisions that define expectations, providing power or verify the performance of the organization. Organizational governance is a process of directing or setting organization itself to build a relationship not only internal but external to provide output for the organization itself and stakeholders. Aristo, in an article written by Muhi (2005) discourse promoted a similar concept for the college, namely Good University Governance (GUG). Both concepts, both the concept of Good Corporate Governance (GCG) and Good University Governance is actually a derivative of the concept of governance more generally, ie good governance. In implementing good governance, a private college requires a good university governance principles. In practice, governance institutions must demonstrate accountability to stakeholders, both academic and non-academic. Clarity stakeholders, both internal (students, faculty, employees) and external stakeholders (government, foundations, community), pay attention to the policy direction of strategic exist, viewed from the perspective of government, legal entities organizers and global perspective, the quality and relevance of the output, the guarantee system internal and external quality and accompanied by access, database universities, as well as the need for transparency, efficiency and effectiveness of financial management. There are eight principles of Good University Governance namely: transparency, accountability, responsibility, independent, fair, quality assurance and relevance, effectiveness and efficiency as well as non-profit.

***Management of Private University.*** A private higher education institutions have three pillars embodiments known Tri Dharma College, namely: education and teaching, research, and community service. In order embodiment Tri dharma Higher education, a college requires structuring and management of comprehensive institutional management in terms of organization. Higher Education Management is very important in supporting the sustainability of its activities at the college. Provision of education cannot be released to the interests of stakeholders in organizing and financing an educational institution cannot be separated from the purpose of providing education programs.

According Mantja (1997) in Harsono (2008: 23), in the management approach, education is a process of interaction. In the College of interaction between lecturers and students. According Atmodiwirio (2000) in Harsono, management as a process of cooperative groups mobilize the actions of others (faculty and staff) to achieve a common goal. Colleges is a non-profit colleges and undertaken by non-shaped public education foundation. According to Law No. 16 of 2001 on the Foundation asserts that, the foundation is a legal entity. Private Higher Education Institutions under the auspices of the Foundation established or held by the public. Much research has been done on the management model of organization of universities in Indonesia, until now found a university management organization theory has been applied in Indonesia, which is "a system of bureaucratic organization."

According Kalobs in Abbas (2009: 7) that the determinant factors which most determine low or absence of the quality of higher education lies in the management of the college, because the university management is an ability to manage college integrally and comprehensively to optimize all resources owned by the college

the good infrastructure and its human resources. Implementation of good university management produces quality output. Meanwhile, according to the PasolongShafritz and Russel (2007: 83), the management concept is the person who is responsible to run an organization, and the process of running the organization itself, namely the use of resources such as people and machines to achieve organizational goals.

***Accountability of Private University.*** Literally, in English, accountability is called accountability, which means as justifiable. In the so-called accountable adjective (Arifiyadi, 2008). Furthermore, Suharto (2006) concept of accountability is derived from two words, ie accounts (accounts, reports, notes) and abilities (ability). Thus, accountability can be defined as the ability to demonstrate the ability or Notice the report that can be accounted for. Salusu (2010) states that the accountability point is the obligation to answer for the sake of accountability. Bappenas (2007: 47) defines that, accountability or accountability, is a measure or a standard that shows how much the suitability of the implementation of public policy adjustments to legal regulations and the laws that apply to public organizations concerned. The indicators of accountability are: 1) a lack of compatibility between the implementation of the standards implementation procedures, 2) absence of sanctions imposed on errors / omissions in the activities, and 3) the presence of measurable outputs and outcomes.

Accountability means responsibility, and accountability and responsibility to parse. Private Higher Education Accountability is not just only to the government, but more important is accountability to the community, especially all stakeholders College of the product users, utilizing graduates, as well as the associations and the professional world. According Kumorotomo (2008: 3), accountability in government is a measure that indicates whether bureaucratic activity or service performed by government is in conformity with the norms and values shared by the community and whether the service is able to accommodate the needs of real people. Furthermore, Accountability Colleges must have two functions, namely the accountability of the government over how much the suitability of the implementation of education at a university with the terms arranged by the Government. Similarly, the accountability of universities to the world of work, which is the result of product liability college to the world of work. The government gives the right to autonomy of the college as a college activity by flexibility in managing and organizing the household. According Hasbullah (2010: 134), accountability on Colleges is the extent to which the institution has the meaning of the shareholders of the institution, namely the public, as a private university does not have value if the accountability of the institution regardless of the scope or the needs of the community. A college that reigns over the ivory tower certainly did not have the value of accountability. In an effort to improve the accountability of universities, need to be increased public participation in its management, meant that the university not only as a developer and explore science but more of a service industry. Accountability Colleges able to change the way people think pragmatically that initially only asked what would be obtained by the student after completing his studies at the college. If universities are not able to guarantee the college itself is declining demand.

***Financial Governance of Privat University.*** Private autonomous colleges are colleges that run the governance principles of good college. Private universities as nonprofit organizations, in financial management requires the application of management functions consisting of planning, organizing, and monitoring. Terry (1978) states that planning is an activity to select and connect the facts and using a number of assumptions concerning future by describing and formulating the activities of the activities required to achieve the desired results.

Financial planning in higher education based on the activities Tri dharma college. The overall implementation of academic and non-academic higher education requires adequate budgetary support. Preparation of planning in higher education is integral and holistic. Planning is an integral for planning inseparable from each other in Tri dharma college activities. Holistic planning for the overall planning, in which all components of the college, such as administration, recruitment and improving the quality of faculty and staff, facilities support, including planning. So even with the budgeting planning (finance) at the college entirely intended purpose, vision and mission carried by a college.

The fundamental problems faced by the college is funding. Private universities are nonprofit organizations. Sources of private colleges receiving funds come from student and business units that run the college. Colleges granted autonomy in managing financial resources obtained for the development of the quality of science and technology. The principle of financial autonomy in college is that arising from the implementation of financing higher education is not solely the responsibility of the internal, but external responsibilities.

These results indicate that the financial management which is run by the College of Management Sciences (STIM) Boalemo apply cross-subsidies and other determinant factors, namely the commitment of the organizers and the application of the principles of strategic management. STIM Boalemo are college under the auspices of Yayasan Bina Mandiri Gorontalo as an organizer in financial management applies the principles of management, including planning, organizing, implementation, and evaluation. Event planning is intended as a process of preparation and adoption of the budget. This activity involves the Foundation as organizer of higher education in the formulation. Each of the planned activities require in-depth study from the kind of activity until the required financing. The role of the foundation not only as an organizer, but as a regulatory body colleges, where all the activities of the college cannot be separated from the supervision of the foundation, but there is a clear division level commonly understood between the organizer and chairman of the foundation as a manager. In preparing the budget plan the activities required fit between the activities planned with a budget that will be issued. In the implementation of financial management.

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## CONCLUSION

In order to realize the healthy college, capable energized and accountable governance model that takes healthy and commitment between elements in the organization of the university. College of Management Sciences (STIM) Boalemo is one form of Private Higher Education institutions organized by community foundations. Foundation as the organizer has an obligation to oversee all activities of the college. An accountable Higher education can be seen in the level of competitiveness of PT in carrying out its management, both academic management and financial management, and human resource management.

Autonomy College conducted in a structured and transparent and able to adjust the various changes that there was no change in and out of the norms and rules set by the government is a healthy college and competitive. The autonomy of universities cannot be separated from how college financial management in an effective, efficient, transparent, and accountable. The findings of the study are Boalemo STIM financial management have not been able to accommodate the entire operations, so it takes a cross-subsidy from the foundation as an organizer. Factors supporting the management of cross-subsidy is driven by a sense of commitment and a strategic management plan implemented by the manager.

Financial accountability is accountability form the college of the trust and the tasks assigned by the stakeholders. Financial accountability is the ability of management as a form of consistency in carrying out financial management institutions ranging from planning, implementing, monitoring, and evaluation of activities. Pattern application management functions needed in financial management, so that the resulting financial statements are transparent and accountable in accordance with the rules of the applicable rules.

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