

## DECONSTRUCTION OF HIGHER EDUCATION'S QUALITY REALITY: A CRITICAL DISCOURSE ANALYSIS ON ACCREDITATION BORANG TEXT IN ACCOUNTING STUDY PROGRAM

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**Abstract:** *This study aims to reveal the motivation of Accounting Studies Program (ASP) in producing Accreditation Borang Texts (ABT). This research used a Critical Discourse Analysis (CDA) model of van Dijk. The production of accreditation borang texts by Accounting Study Program is influenced by the context and the subject' social cognition. The results of the study on accreditation borang texts are not neutral but are socially constructed through language practices that represent the hegemonic masculine materialistic ideological struggle. Accreditation borang text deconstruction is required to release by presenting local values as the the Short-Term Rescue Theory (STRT).*

**Keywords:** *Accreditation Borang Texts (ABT), Critical Discourse Analysis (CDA), Short-Term Rescue Theory (STRT).*

### 1. INTRODUCTION

The existence of Kepmendikbud No. 004/U/2002 on Study Program Accreditation (ASP) of a University (PT) is essentially the virtual presence of the government in front of the entire higher educations. For a higher education, no exception for private universities in Jakarta (PUIJ), the rule is seen as a discursive discourse, and generate something productive in the form of Accreditation Borang Text production (ABT) as well.

In Kopertis III region, at the beginning of Study Program Accreditation, many higher education institutions obtain a very good score accreditation. However, the following period reaccreditation declined. It gave the bad impression for the image of private universities in Jakarta (PUIJ), and the seriousness of BAN-PT to supervise the quality of higher educations. Study Program Accreditation serves as a means of quality assurance. Borang documents are prerequisites for accreditation

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or reaccreditation proposal. Fillingborang is a process of moving the social reality into accreditation borang texts (ABT) which have been reduced. Naturally, if there is a downgrade of Study Program Accreditation (ASP), there will be a desire of private colleges in Jakarta to improve their accreditation ratings. Such actions cause accreditation borang textsto be potentially conditioned which then become forms then become conditioning. Reality reductionand perception bias present the misrepresentation in accreditation borang texts reproduction.

The accreditation study program (ASP) of a university is understood as an accreditation borang texts discourse. The process of accreditation borang texts production and reproduction process is texts power intended to preserve the interest of Private Universities in Jakarta (PUIJ). ABT is not merely a linguistic text, but through linguistic texts other texts can be reproduced. Reproduction assumes ABT as not only a representation of the interests of the dominant group, but also a power struggle. There is a struggle between the Accounting Studies Program (ASP) of private universities in Jakartaand BAN-PT assessors. Arrington and Schweiker (1992) considered the effect of dominance on accounting knowledge as the basis for accountingresearch rhetorics. Researchers give persuasive arguments related to a power struggle behind ABT reproduction in preserving interests.

The studies by Umar (2006), Tugiman (2000), and Yani (1994) reveal the presence of social masks in higher education institutions. Mask discoursesdiscloses the accounting study program's behavioral tendencies of higher educations in Jakarta to act the conditioning in the production of accreditation borang texts. Accounting study program saw the removal of social reality into ABT as the production of numbers.

Morgan (1988) provides an alternative perspective on how to view the accounting process as text. ABT reproduction is full of meaning and at the same time is understood to have a power struggle which is an interpretive perspective to humanist radical in this study. Accounting Study Program producing ABTbecomes a way to understanding texts and behind texts exist other text reproduction as a specific meaning reproduction. Every action and social relationof ABT is the path to the richness of pending meaning.

Furthermore, Mattessich (2003) sees the ABT reality behind the ASP discourse. The ASP desire to achieve ASP's excellent ratings causes ABT to be seen as the filling of figures which is a confirmation ofpragmatic masks. Quality as arepresentation of ABT discourse is seen as the presence of not an ideal pragmatic mask.The views of Mattessich (2003) by Robert and Scapens (1985) on ABTare that each standard confronted with the visibility presence as the social dynamics of

various pragmatic levels. Roslender and Dillard (2003) stated that ABT is interpreted through interdisciplinary readings. ABT is seen as the production and reproduction of social action.

Accounting social reality can be understood in the context of the higher education organization. ASP produces ABT in order to face ASP. According to Suwarjono (2010:9), accounting does not yet have the authoritative definition, so ABT has approximately the same characteristics. ABT has received claims for himself as a reflection of accounting in the values of accountability. Accountability open for discursive discourse. The battle of power and interests exists between private universities' accounting study Prpgram and BAN-PT assessors. ASP takes representation actions through the disourse of accreditation borang text production

Various researches on hihger education institution such as Morgan (1988), Mattesich (2003), Robert and Scapens (1985), Roslender and Dillard (2003), revealed that higher education institutions, according to DiMaggio and Powell (1991), and Zucker (1987), tended to show reality as clearly seen in both the idealistic and normative perspective, the opposite reality occurs resulting in the the blurring of the true reality in a pragmatic, coercive and mimetic perspectives. Researches of higher education institutions in Jakarta on quality is not appropriate if the context is seen as black and white figures of value-free, but rather value-laden. This study intends to deconstruct quality through ABT reproduction. The research question is how deconstruction quality through ABT discourse based a Critical Discourse Analysis (CDA)? Through this research it is expected to produce a new form of social practice of ABT production alternatives.

## **2. METHODOLOGY**

This study used a van Dijk's Critical Discourse Analysis (CDA) in Eriyanto (2001), Sobur (2009) to analyze the power struggle behind the ABT reproduction in accounting study program of private universities. Seven informatns were interviewed. ABT is a representation of power relations generating values in the form of figures for ASP. The value, according to Gramsci in McLellan (2005) and Darma (2009) tends to be the absolute materialistic ideology and hegemony as false consciousness simultaneously marginalizing other values. Deconstruction ABT as liberation is done by injecting the value of the marginalized. Injection is done by incorporating local values into the ABT as a good deed contest between the ideal and the real according to Berger and Lucmann (1990).

This study, according to Al-Fayyadl (2012), used deconstruction as a critical paradigm. ABT Reproduction ABT was not not only as a result of a consensus, but also a power struggle between the ASP and the BAN-PT assessors. The dominated ASP tried to abide the hegemonizing rules and conduct persuasive and argumentative actions to the dominant group.

The operationalization of CDA starts with moving the social reality into ABT production through the process and structure. Reading process viewed ABT as not a neutral text but an ideological struggle. The Subject of ASP understands the environment as the existence of rules representing the power affirmation of the dominant groups. The subject's social cognition understands the rules as the discriminatory. The availability of rules more benefits Private Universities (PU) than State Universities (PTN). The reading of the structure is done through macro, superstructures and micro elements. Macro elements express the global meaning, the superstructure illustrates the preliminary, content and ending framework, and micro elements reveal local significance. Furthermore, the subjects of ASP interpret ABT as the disclosure of uniqueness. The deconstruction of ABT is a resolution to liberate through: the quality concept redefinition, which may be an alternative resolution and construction of new social practices. Finally, the results of deconstruction bring about borang politics and political discourse.

### **3. LITERATURE REVIEW**

Van Dijk's Critical Discourse Analysis (CDA) model in Eriyanto (2001), Sobur (2009) has three dimension of unit analysis process; *i.e.*, text, social cognition and context. Analyzing ABT process, according Eriyanto (2001), Sobur (2009) requires the transformation of text concept into a text structure in three levels of macro structures, superstructures and microstructures. ABT macro structures are approached by observing the linguistic practice as thematic. The result of the observations establish a theme or topic. ABT superstructure are approached by observing the linguistic practice as a schematic. The result of schematic observations forms an introduction, content, and closing. ABT microstructures are approached by observing the linguistic practice as semantic, syntactic, stylistic and rhetorical. The result of observation forms the local meaning, sentence usage, diction, and tone.

The social process of social cognition on text structures presents a social fact of black and white figures as the implementation of ABT quality standards. The assessment standardization on figures is also a form of a discriminatory colonization through a network of dispersed interests. Furthermore, the social context of ABT reproduction forms a power struggle creating a relation affirmation and resistance.

### **4. RESULTS AND DISCUSSIONS**

#### **4.1 Results**

##### ***4.1.1 ABT as the representation of black white figures***

The ASP of Private Universities in Jakarta at the beginning of the accreditation obtained an A rating, and then subsequently decreased. When the study was

conducted, the ASP faced a reaccreditation and there was a desire to return to the A rank as a theme-generated text on CDA. Behind accreditation were the measurement of particular value as a result of ABT assessment.

At a working meeting with the rector, determination was expressed to obtain an A accreditation. Next, various ABT descriptions showed that there have been many changes in the overall standard. At the end of the preface, ASP expressed the hope on the achievement of maximum results. ABT detailed descriptions reveal positive changes towards the score attainment. The background section of text is hidden so that assessors focus. ABT evaluation was conducted five parties as the presence of good practice. The certain element of ABT accentuates the system and procedures. ABT descriptions represent the logical rules. Some sentence uses eliminates the actor as to be reasonably accepted. Active voices are used to create a positive image. Descriptions generally direct assessors to better understanding. The use of shared pronouns in ABT is intended to eliminate the distance. Finally, in TBA are presented a positive image, stability and reminder symbol.

#### ***4.1.2 ASP in Private Universities in Jakarta acted reality misrepresentations***

Social cognition presents the discriminative concept felt by the ASP of private universities in Jakarta (PUIJ). Various resources of rules are more aligned to public universities because they have many things in common with the dominant group, namely the government. Consequently, private universities are perceived as different from or lower than state universities. Text as a representation of scores which are then understood through the ABT event schemes encourages the ASP of private universities in Jakarta (PUIJ) to do misrepresentation actions serving as description errors and ideological struggle reinforcement. Misrepresentation can be in the form of excommunication, exclusion, marginalization and delegitimation.

The results of in-depth interviews revealed misrepresentation occurs through linguistic practices. Excommunication is done by removing the ASP object from the ISO discourses discussion, the software package is not used. Informants interpret as a change and a positive image, a good control. ASP marginalization is done with euphemisms as revealed through interviews phrase "we should be appreciated", "not as bad as they thought." The labeling by ASP is revealed through interviews phrase "mutual agreement", "accreditation does not reflect the real quality". Finally, ASP delegitimation is revealed through interviews phrase "accreditation standards are changing".

#### ***4.1.3 Government rules affirmation causes the ASP subject's resistance***

The government affirmations power through various ASP rules is understood as symbolic violence. Resistance allows the misrepresentation of such depictions of opinions, ideas, perspectives or viewpoints that are not displayed properly in the

system of categorizationrepresentation. ABT depiction errors may occur both in the production of texts and in text reading.

Sukoharsono and Gaffikin (1993) states that the historical background, culture, and knowledge play a role in the historical development to reflect the accounting value. History through State Universities will choose a particular form of history, culture, and knowledge experienced and then are viewed as an act of adaptation to the environment in ABT reproduction.

## **4.2 Discussions**

### **4.2.1 ABT as masculine texts**

Accreditationranking can not be removed from the determination of the scores. Consequently the ABT of private universities is viewed as text seeking to obtain the maximum value of the scores. ABT as a representation of the ratio of universities' instrumental quality reveals the presence of masculinity. Masculinity is a modernity trap in the production of a pragmatic ABT. The pragmatic nature appears in the vision and mission of accounting study program and private universities stated in teaching-oriented ABT of accounting and market-oriented effective human resources development. Masculinity marginalizes other local values in private universities in Jakarta.

### **4.2.2 Local values Injection is Needed**

Contrary to local values used as quality principles at private universities in Jakarta, including commitment to quality, holistic human resources quality basically covers scientific, emotional and spiritual qualities. The gap between the vision and mission practices and local values becomes the presence of the mission and visiongap. Quality deconstructionis required by presenting the 8 standards of local values uniqueness in Table 1. The seriousness of Private Universities in Jakarta to maintain the existence of quality in the long term becomes a new self-awareness to get out of the short-tem pragmatic trap. Efforts over the alignment of vision and mission statements with local values are very likely to seriously consider by adding two elements to the vision and mission statements namely having the spirit of nationalism and devotion to God Almighty. A new vision and mission alignment is expected to become the direction for the entire academic community in running the universities' Tridharma.

### **4.2.3 Presenting Emancipation and Freedom Figures**

The ASP of Private Universities in Jakarta require freedom figures of oppression conditions currently experienced. Character is what brings emancipation through the synergy of binary opposition. This figure was named the deepest local values

**Table 1**  
**The Comparison of Accreditation Standar before and after Deconstruction**

Standard 1	Vissio Mission	Quality is viewed just seen as scores, then becomes quality seen as scores and local values uniqueness.	Standard 1	Vissio Mission
Standard 2	Content		Standard 2	Content
Standard 3	Process		Standard 3	Process
Standard 4	Educators and Education Staff		Standard 4	Educators and Education Staff
Standard 5	Facilities and Infrastructures		Standard 5	Facilities and Infrastructures
Standard 6	Financial Management		Standard 6	Financial Management
Standard 7	Assesment and Services		Standard 7	Assesment and Services
			Standard 8	Local values uniqueness
Beforede construction		During deconstruction process: filled with local values uniqueness	After deconstruction: binary opposition synergy	

namely nine principles of quality and pluralistic learning. Proposed ABT production is shown in Table 2.

Emancipationfigures are a political discourse which leads the subjek's action and consciousness to a new action and awareness of ASP in private universities in Jakarta. The new robes exist in the result of ABT reconstruction shown in Figure 1.

Figure 1 narrative views quality system part of a culture which then comes within the scope of the organization in the organization's cultural subdimensions. The quality system is then sustained by three subsystems including: ideological systems, text production systems and social value systems in particular local values sub-systems. The three subsystemspresent a more complete ABT with its new elements, plus local values naratives. The complete ABT existence is a way for the harmonization of quality substance or masculine or feminine valuessynergy.

The ideological system involves the belief and the shadow of social imagination associated with egoistic/masculine/materialistic values basically for self-interests in the context of preserving the interests of private universities in Jakarta. All materialistic values include efficiency, effectiveness, productivity as a rational instrument, and organizational norms.

ABT production system is an ASP attempt todo social interaction and relation in producing the text. Social interaction or process is concerned with preparation and setup stages. In preparation, tasks are divided related to related data

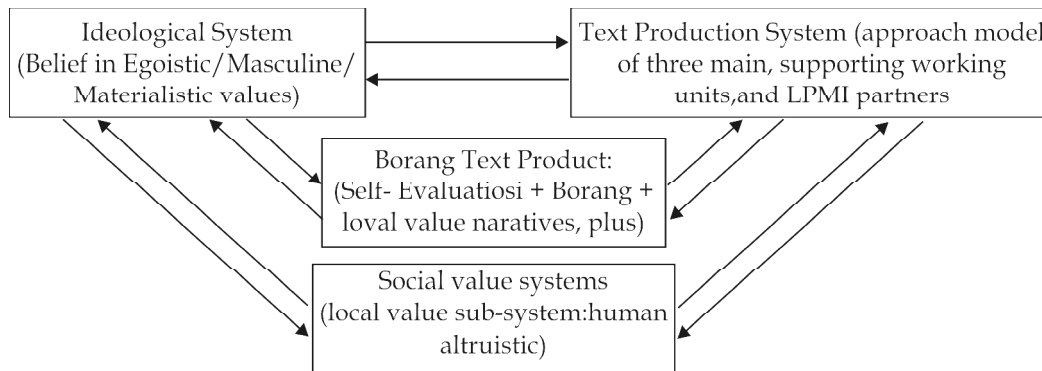
**Table 2**  
**ABT Reconstruction and Local Wisdom Revitalization**

<i>ABT Dimension</i>	<i>Dimension of BAN-PT Assessor Assessment</i>
<i>Standard 8: Universities Uniqueness</i>	<i>Standard 8: Universities Uniqueness</i>
<p>1. Universities' social life is based on local values. Our university has five quality principles. Those quality principles are built from our among member organizations. Our local values are viewed as important and high values in social life which has been long implemented as shared social action bonds among member organizations. Our quality principles include <i>quality, service, equity, openness to participation, networking, trustworthiness, mutual respect, mutual support, and continuous improvement</i>.</p> <p>2. Our institution uses a pluralistic approach in teaching methods. Our teaching process uses a pluralistic approach based on local values. The pluralistic approach has been applied in religion education courses. In each class, the religion course consists of students from various religion backgrounds. They are taught philosophy and religious ethics meaningful in giving students understanding and practices of tolerance in religious social lives.</p>	<p>1. The college is unique in its institutional characterization in local values. University managers have stated that the nine quality principles are built on agreed local values. Furthermore, the management recognized that local values have long been applied and become binding social actions included in implementing quality assurance through accreditation borang text production.</p> <p>2. The university has a unique method of teaching with the pluralistic approach applied to religious courses. It is recognized that the lecturers can provide an understanding of learners to the practice of religious life tolerance. It is also explained that the taught topics are philosophy and religious ethics.</p>

preparation, presented and discussed together. ASP gets the support of supporting units in providing data related to each standard. After preparation, prior to entering data into ABT, ASP asks LPMI as the main partner for data assurance.

Social value systems in particular local values sub-systems are all the social resources that made people allow it to behave socially. Local values are seen as resources steering social actions to bring social balance. Local values are constantly evolving to follow the shift of social balance and then reveal the morphology of social change towards a new social balance. Alternative offer of social actions such as the revitalization of local wisdom, namely Standard 8: The universities uniqueness legitimized by the concept of Indonesian National Qualifications Framework (KKNI) based on Permendiknas 73 2013. These actions are integrated into the production of ABT by ASP. Furthermore, BAN-PT





**Figure 1: ABT Reconstruction in the Perspectives of three Quality System Components**

assessors do the assessment. The alternative action bids of two dimensions, according to Suseno (2005: 231), are one of the -antitotalitarian thinking to getting rid of totalitarianism meaning.

This study offers a new social practice of modalities. The new social practices that utilize the technology offered in ABT Management Information Systems in Figure 2. The modalities are expected to reduce the domination structure tension due to the domination of social interaction between ASP of PUIJ and BAN-PT assessors about the accreditation process.

#### **4.2.5 Final Reflection: Short-Term Rescue Theory**

ABT-producing ASP is influenced by various suppressed rules, attitudes and perceptions. They direct ASP to misrepresentation in producing ABT as a practical action. The goal is to maintain the existence. The existence in social aspect looks at an increasing accreditation. This improvement affects on the economic aspects of increasing the intake acceptance. Increased intake furthermore will politically strengthen the competitive position of PUIJ. Social morphology of short-term rescue theory describes the change of accreditation as the old social balance towards reaccreditation rank as a new social balance.

## **5. CONCLUSION**

First, ABT is not the subject arbitrary action of ASP of PUIJ but the motivated action. ABT production can not be separated from the context and social cognition, reflecting the ideological struggle in domination structure in the form of power affirmation in symbolic violence on the presence of discriminatory rules.

**Figure 2: ABT MIS**

*E-borang* is an application proposal alternative in ABT-MIS system for affected users. It is possible for the ASP and BAN-PT assessors. The initiation phase is done through registration. Registration can be categorized into the status of the new accreditation, reaccreditation. Also, requirements are filled up to the university identity.

Once *borang* text are uploaded, followed by supporting data upload. Data are uploaded in accordance with the order supporting each standard in *borang* text. After the study program subjects are complete in each step, then the system will store the data. On the other hand, assessors when conducting desk evaluation, also cross check *borang* texts with attachment data. Also, cross-examination is conducted on various data sources which are the text network available for supporting desk evaluation. The assessors' assessment is then also uploaded into the system along with a wide range of objective facts as a basis for evaluation. In visitation phase, the study program subjects are allowed to prepare additional documents in order to respond to assessor records. Assessors' notes on the desk evaluation can be seen by the study program to prepare the relevant documents in the field visitation. Assessors in the field visitation also verify the objective evidence available in the field and additional evidence provided as long as objectively acceptable. Then the field assessment results are uploaded into the system. In final discussion stage, final meeting between the subject auditee study programs and BAN-PT assessors is held. Each assessment item is discussed together and both parties give each other or show supporting evidence objectively and verify whether it is acceptable.

In the final stage of assessment assessors upload field assessment. The study program subject can also see and approve of those assessments. Reports are generated in the stage and the highest namely BAN-PT assessors monitor the entire accreditation process. Basically *e-borang* can be the support for new social practices in Accountability and good governance. Accountability allows the implementation of the responsibilities of each party which this social practice then becomes a deduction against the tension of social structures existing in domination structures. This new social practices become the new social balance in social life in the sphere of social interaction networks. Likewise, good governance is also seen as an attempt to bring innovation embodied in the new social practices in ensuring accountability, responsibility, openness, fairness, and independence in accordance with the good university governance practices.

Second, critical discourse is seen as one producing another. ABT is not viewed as a construction process through the merely linguistic practices. There exist text production and reproduction in unequal power relations between ASP and BAN-PT assessors. Government regulations indicate power affirmation to the preservation of the ASP interests. ASP produces ABT and it is viewed as a reasonable instrumental ratio.

Third, the affirmation of government regulation power causes the ASP resistance. The behaviour of ABT-producing ASP is a passive compliance and shortcut mentality. Reconstruction offers a revitalization of local wisdom in Standard 8: Universities Uniqueness.

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