

## Organizational Accountability Private College in the Kendari City

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### **Abstract**

**Objectives** - The study aims to analyzed and explain the implementation based-trade accountability on the private university of Kendari City. This research uses qualitative research design with descriptive purpose type. The data used includes primary and secondary data. The research informants were 26 people from internal and external universities which were determined purposively.

**Technique/analysis/validity** - Data collection techniques used the observation, interviews, and document studies. Analysis technique of data used on the interactive qualitative model which data analysis includes three interrelated sub-processes, namely data reduction, data display, and conclusion drawing/verification, and the integrated with data collection. Checking the validity of data includes triangulation, crosschecking, and multiplying descriptions and explanations.

**Results** - The results show on implementation of market-based accountability the private college in Kendari City as good categorized, nevertheless there are still weaknesses in four dimensions, namely provision on curriculum that burdens students and lacks relevance on working world, does 'nt implement anti-tolerance, anti-sexual violence, anti-bullying policies, and anti-corruption and university architecture, tuition fees are still considered expensive, and they don 't have reliable and valid based-data on alumni tracking results.

**Keywords:** accountability implementation; marked-based accountability; private univeristies.

**Paper type:** Journal Administrations Public Management

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Date of Submission: 06-06-2021

Date of Acceptance: 20-06-2021

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### **I. Introduction**

Accountability constitute plank of organizational dynamycs and humanity system great scale. Apart from being an instrument for organizational efficiency and effectiveness, accountability form of institutionalizing social learning approach and direct good governance (Peters, 2007:18-19).

The countries developing, private college constitute main strength the realm of higher education (Altbach, 2005:1) and there needs which increases will professional and manager skilled that private college accountability very important (Asian Development Bank, 2012a:vi). The organization accountability refers to duty organizational for justify and explain behavior towards others (Bovens, 2007:450). Institutional perspectives in organizational theories (Brown, 2017:42) submit that organizational accountability college aimed at triad social primary institution namely trade, government, and professional. The three institutions college must provide accountability (Brown, 2017:44; Yamamoto, 2011:7; Burke *et al.*, 2005:33). Certainly organizational accountability college requirement could different by developmental level said primary social institutions or according framework current regulation.

Accountability embrace based-yield production towards government and market the easy thing for all lecture particularly private college. Leveille (2006:5) suggested that in many countries private college accountability have become national significantly issues during last decade. In developing countries, private college accountability which until now still disappointing revealed by The World Bank (2016:91) among others: (1) his contributions for establishment economic and social never reached or near in developed countries; (2) the education bad quality, lack contribution significant for knowledge, and (3) failure further broad public interest.

Private lecture in Indonesian required point or accountability perform. National Accreditation Organization Seat of Learning perform college accreditation according the policy, criteria and mechanism which have been set based on National Standard Higher Education confirm college eligibility. The college accreditation just no rate compliance at the rules as emphasis traditional public administration but also attainment performance standards for production result relevant the working world as emphasis New Public Management.

Nine standard in the college accreditation the new pattern covers: (a) vision, mission, strategy and goal; (2) governance, collaboration and system manage; (3) student; (4) human resources; (5) financials, infrastructure and means; (6) education; (7) research; (8) community survice; and (9) tridharma achievement and outside. The accreditation college with pattern new show accountability rate at input-proces-outside-achievements from college maintenance which based on evidence availability, validity, and traceability from every aspect of the assessment. Therefore, college who get predicate prime accreditation could be concerted organization constitute which has or able creating external accountability suitable of principle New Public Management.

Accountability gap private college organization towards government and market in Indonesian as occurs in domain governance. Chairman Indonesian Rector Forum, Rochmat Wahab, in National Seminar Anti-Corruption the date 25 October 2016 on Grahasaba Gadjah Mada University, identify problems amounts system manage of college, among others: (1) omission, disloyalty, and deviation in managing activities and finance; (2) ineffectiveness, uneconomic, inefficiency; (3) making goods/service fictitious, shortage job volume, price exaggeration, use of goods for personal interest, payment double business trip and emolument, and others (Wahab, 2016:11-12).

In South East Sulawesi Province, based the college statistics from Ministry of Research, Technology and College Regulation (2017:29), there are 38 private college consisting of universities, institutes, high schools, academies, and polytechnics. Of these, 66% (25 universities) are located in Kendari City. Using the typology of Hendajany (2016: 71), the various private college in Kendari City could be grouped into two types, namely private secular and Islamic private universities (Hendajany, 2016: 71), in Hiemstra & Brink (2006:1158-1159) the secular and faith-based private university. Faith-based private college in Kendari City include Muhammadiyah Kendari University and Nahdlatul Ulama University of South East Sulawesi, the rest (23 universities) belong the secular private category with sectoral specifications such as health, economy, agriculture, environment, technology, informatics, and shipping.

Based the author's initial observations, private college in Kendari City are still facing serious problems regarding organizational accountability in the market. This phenomenon is visible good at private college secular based nor belief-based. The three private universities on caught the author's attention in the Muhammadiyah University of Kendari (UMK) and Mandala Waluya Kendari Health College (IHS) and the Enam-Enam Kendari School of Economics.

The three private universities also have different types of bases. Referring the typology of college from Hendajany, 2016:71) and Hiemstra & Brink (2006:1158-1159), the UMK classified as faith-based private university, specifically Islam, IHS Mandala Waluya Kendari on private secular university with the health scientific base, while IES Enam-Enam Kendari the private secular with scientific basis of economics.

The problem of organizational accountability in UMK relating to the learning process as revealed in the author's interview with AMS (interview on October 5, 2018) is that some lecturers still rely on lectures, there are still few lecturers who use interactive and student-centered methods. In a learning process like this, lecture material tends to be more focused on the memory aspect, causing difficulties for students who do not have good listening and note-taking skills. The problem the organizational accountability in UMK also say the essential education component, namely the curriculum. The management weakness in the university the also shown by the use of violent and authoritarian methods by the leadership in dealing with and resolving student demands.

The problem of organizational accountability on IES Enam-Enam Kendari related to the learning process according to the results of the author's interview with JK (interview on January 17, 2019) is generally the same as what happened at UMK as described above, namely in giving lectures some lecturers still rely on lectures, yet using a variety of challenging strategies and techniques, encourage students to think critically to explore, be creative and experiment by utilizing various sources. The problem of organizational accountability on IES Enam-Enam Kendari which relates the essential component aspects of education, especially the provision of curriculum. Another problem at the elaboration of curriculum content into course syllabus for some courses has not been consistent with the profile of attitudes, skills, and mastery of knowledge to be achieved.

The problem of organizational accountability at IHS Mandala Waluya Kendari related to the learning process according the results of author's interview with the AS (interview on January 20, 2019) generally the same as what happened in UMK and IES Enam-Enam Kendari described above. Problems of organizational accountability at IHS Mandala Waluya Kendari regarding curriculum implementation and lecturer recruitment are also relatively the same as those in the other two universities described above. In terms of curriculum, according to the author's interview with the AS (interview on January 20, 2019), the curriculum structure has

referred to the KKNi which describes the profile of attitudes, skills, and mastery of knowledge. However, the elaboration of curriculum content into course syllabus for some courses has not been consistent with the profile of attitudes, skills, and mastery of knowledge to be achieved. Then, in terms of lecturer recruitment and course assignments as well as student final project guidance, they have not really paid attention to relevance to the field of study.

The empirical phenomena described above indicate the existence of organizational accountability attributes that have not been managed properly in three private universities in Kendari City, namely Muhammadiyah Kendari University (UMK), Enam-Enam Kendari School of Economics (IES), and Kendari College of Economics, and Institute of Health Science (IHS) Mandala Waluya Kendari.

### **Issue**

The main problem in the research how private universities are able realized the implementation of organizational accountability that focuses more on achieving performance standards produced results that satisfy market needs/preferences that influence the implementation of college. So the researchers focused on problem on how implement market-based accountability at private universities in Kendari City.

### **Purpose**

This study aims to analyze and explain the implementation of the accountability of private higher education organizations in Kendari City. More specifically, the purpose of this study is to analyze the implementation of market-based accountability in private universities in Kendari City.

### **Advantage**

This research is a vehicle for developing public administration theory in the subdiscipline of organizational theory relating to organizational accountability. The results of this study can be an empirical reason to revitalize or enrich the repertoire of accountability theory in public administration by proposing explanations originating from the community environment in developing countries which are generally different from developed countries.

The results of this study have practical benefits as recommendations for decision makers in higher education in organizational development in general and the implementation of accountability in particular. For the market, the results of this research can be used as material/input for formulating control and monitoring policies as well as a basis for developing a collaborative approach in order to advance higher education so that it can produce satisfactory results as the current demands for the accountability.

## **II. Theory and Concept**

### **Accountability**

In public administration, accountability began to become an analytic concept in the Finer vs Friedrich debate in the early 1940s (Lindberg, 2013:2; 2009:3). Friedrich, who represents a rational view, states that the accountability of bureaucrats can be guaranteed through professional standards. On the other hand, Finer who represents anti-rationalists, said that external control by elected legislators is the only way to keep bureaucrats accountable in public administration because public professionals will not be able to decide what actions are appropriate to ensure the public good. However, the concept of accountability was only adopted into public administration in the 1980s (Bovens et.al., 2014:1-2; Lindberg, 2009:3). The adoption of the notion of accountability in public administration, according to Bovens et.al. (2014:2) and Kakumba (2008:30), occurred after the emergence of a new public management paradigm. In contrast to traditional closed and interventionist public administration (Islam, 2015:141), advocates of new public management emphasize the study and process of public organizations to move towards public sector management that is more focused on results, accountability and efficiency. Accountability is now generally accepted as an important marker of modern public administration (Nargesian & Esfahani, 2011: 3577), and as an icon for good governance in both the public and private sectors (Bovens, 2006: 7).

The social perspective on accountability emerged in the early 20th century in Durkheim and Weber's theory of social order or social continuity. The public administration perspective on accountability has its roots in the ideas of Wilson in 1887 and Weber's theory of bureaucracy in the 1920s. However, accountability as a theoretical vehicle has only emerged since the 20th century.

Bovens (2005:3) argues that only after the twelfth century did accountability slowly struggle out of its etymological ties to accounting. Traditional financial accounting is very concerned with the legality and procedural correctness of financial expenditures, while accountability emphasizes the efficiency and effectiveness of actual performance. Pollitt & Bouckaert (2005:98-99) say that a major shift from financial accounting to accountability occurred along with the introduction of New Public Management (NPM) by the Margaret Thatcher government in the UK (period 1979-1990) and the Reinventing Government reform initiated

by the Clinton administration. -Gore in the United States (period 1993-2001). Both reforms introduced various private sector management instruments into the public sector, including contract management, and the use of performance indicators to evaluate and compare the effectiveness and efficiency of the public sector.

Bovens (2006:12) suggests that accountability includes: (1) there is a relationship between an actor and a forum; (2) in that relationship the actor has an obligation; (3) to explain and justify; (4) his behavior; (5) the forum can ask questions; (6) then conduct an assessment; and (7) actors can face consequences. An actor's obligations can be formal, namely the obligation to create accounts regularly with certain forums, such as supervisory agencies or auditors, or informal obligations such as press conferences (Bovens, 2006:10).

Mulgan (2002:6) agrees with Hughes (2003:239), that overall the private/commercial sector tends to be more accountable for general purposes, but the private sector is relatively less transparent and accountable for the process. The private sector tends to be less accountable for the procedures they follow in making business decisions. In addition, the private ownership tradition hides several types of internal management issues that should be of the same degree of public concern as in the public sector. For example: family and friends work is standard practice in the commercial private sector but is considered condemned as nepotism and cronyism in the public sector.

Dubnick (2005:6) defines accountability as a process in which a person gives an account (calculation) of his actions to the authority holder. According to Dubnick, this answerability mechanism is: (1) the accountant provides an account to the accountability forum; (2) forum interrogating accountants; and (3) the forum provides an assessment and may have implications for the imposition of sanctions. Lindberg (2009:10-11) outlines the definition of accountability by first identifying two types of actors, namely principal (P) and agent (A). Lindberg identified elements of accountability, namely: (1) Domain of accountability; (2) the right of the principal to request information and justification, assess and impose sanctions for a failure of the agent's actions; and (3) the agent's obligation to demonstrate compliance.

In this study, the concept of accountability is defined as Bovens (2006:8-10) argues, but limits actors/agents only to private universities. The relationship between private universities and a forum in which private universities have an obligation to explain and justify their behavior, and the forum can ask questions and then make judgments that can have consequences for the private university.

### **Organizational**

Robbins (1994: 5) suggests that the word organization comes from the Greek word organon, and the Latin word organum, which means tool, part, member, or body. Gibson et al. (2012:6) says that the term organization is applied only to the human system or social system, never to the life of animals and other creatures. The definition of organization proposed by Dwight Waldo (quoted from Silalahi, 2013:124) is the structure of relations between people based on authority and is fixed in an administrative system. In Waldo's view, organization is the static anatomical side of administration whereas management is the dynamic physiological side of administration.

Modern organizational literature views the organization as a system that has elements or parts that are interrelated with one another, connected in a complex manner based on certain patterns or norms in order to achieve a goal. Robbins & Judge (2013: 5) explains the classic definition of an organization in general following a closed system perspective. In an open systems perspective, organizations are viewed as systems of interdependent activities, linking alternating coalitions of participants together into a highly interrelated system. For example, a private university is a system, but at the same time it is a sub-system of the education system.

Based on the description above, the organization is a social entity that is consciously coordinated, has a purpose/direction, has flexible boundaries with its environment and interacts with that environment. As a social entity, the organization has meaning as a consciously coordinated collection of people in which there is a division of tasks, work procedures and accountability flows.

### **Private College as the Organizational**

The Law of the Republic of Indonesian Number 20 of 2003 has explained the National Education System as follows:

- 1) Academy is a tertiary institution that organizes vocational education in one or several branches of certain science and/or technology.
- 2) Polytechnic is a university that organizes vocational education in various science and/or technology clusters.
- 3) High school is a tertiary institution that organizes academic education and can provide vocational education in a particular science and/or technology clump.
- 4) Institute is a higher education institution that provides academic education and/or vocational education in a certain number of science and/or technology clusters.

5) University is a higher education institution that provides academic education and can provide vocational education in various science and/or technology clusters.

Government Regulation of the Republic of Indonesia Number 4 of 2014 concerning the Implementation of Higher Education divides the types of higher education status, namely State Universities (PTN) and Private Universities (PTS). PTN is a university established and/or organized by the Government. PTS is a university established and/or organized by the community. Higher education, according to the Institute for International Cooperation (2004:1), has three main functions, namely: (a) education, (b) research, and (c) giving to the community or contributing to society.

### **Accountability in the Organizational College**

Usman (2016:268) explains that accountability in the education system seeks to ensure that educational goals have been achieved efficiently. Accountability helps strengthen the college system with the ability to provide meaningful accounts or reports to acknowledge that the educational goals identified and intended to be achieved with the given resources have been achieved.

Matthews (2017:3) quotes Altbach's opinion, saying that accountability has become one of the central realities of higher education in the 21st century, in addition to massification, privatization, and marketization. Regarding this, Quigley (2016: 3) said that accountability has become a new demand in higher education institutions where academics are required to be accountable.

Al Kadri (2015:78) suggests that higher education has an important mission and function, namely contributing to sustainable development and the development of society as a whole. The components that become the accountability of higher education performance can be divided into three layers, namely the learning process as a core component; essential components consisting of curriculum, lecturers, learning facilities, funding, and research; and a supporting component consisting of management and leadership.

Based on the description above, accountability of private universities is a process in which private universities explain and justify their organizational behavior regarding the provision of performance components of higher education outcomes to three main institutions, namely the market, government, and interested professionals. The accountability of private higher education organizations is said to be implemented if there is an accountability forum in which private universities explain and justify their behavior by providing various kinds of relevant data and information.

### **Organizational of the Accountability Theories**

The grand theory used in this study of organizational accountability of private universities is structural-functional theory. This structural-functional theory originated from the functional approach of Emile Durkheim, then combined with the structural approach of Radcliffe-Brown (Marzali, 2006: 128). Structural-functional theory says that society as a social structure consists of a complex network of social relations and is part of a wider network of social relations, which involves all members of the community. Individuals who are components of a social structure are not biological entities consisting of cells and fluids, but are persons who occupy positions or status within the social structure (Babbie, 2007: 47-48).

Parsons' structural-functional theory integrates social action theory and social structure, with particular attention developing a view of how social systems work toward more effective states of integration and equilibrium. A society can survive and achieve modernity, it must fulfill four functional requirements, namely adaptation (adaptation), goal attainment (achievement of goals), integration (integration), and latency (maintenance). Adaptation (A) to the physical and social environment, where a system must be able to cope with critical external situations, must be able to adapt to the environment and adapt it to its needs (Heilig, 2013: 3). Goal attainment (G) where the system must be able to define its main goals and try to achieve those goals. The trick is through decision making, planning, defining goals and targets, and controlling, which is carried out by the leader or government (Heilig, 2013: 4). Integration (I), where a system must be able to manage the relationship between the parts that are its components, and manage the relationship between the three other important functions. The trick is to create shared norms and values, group meetings, joint activities, and informal organization (Heilig, 2013:5). Latency (L), where a system must complement, maintain and improve, both individual motivation and the cultural patterns that create and sustain that motivation. The trick is to establish a shared culture, ideology or economic philosophy, organization and formal contracts (Heilig, 2013: 6).

The middle-range theories used in this study to understand and develop general propositions about the accountability of private higher education organizations are public choice theory and governance theory. Middle-range theory includes public choice theory and governance theory.

Operational theory used to analyze the accountability of private higher education organizations in this study is the accountability approach, accountability typology, and higher education management. The application of an institutional approach to analyzing college accountability is well described by Brown

(2017:41-54). The influence of market and state institutions, according to Brown (2017:45), has attracted the attention of higher education researchers and more specifically the accountability of higher education organizations. These two social institutions are sources of logic, order, and rationality for the fields of accountability of higher education institutions that operate within them. Thus, the design approach to the study of organizational accountability of higher education institutions should focus on accountability to the market and to the government/state.

Business accountability is characterized by shareholders who control executives to be responsible for generating profits (Lindberg, 2009:12). Patron-client accountability can take two directions, vertical up and vertical down. Representational accountability (representative) is a type of upward vertical accountability that shows the relationship between citizens and elected political officials. In political accountability, the level of control of politicians is basically relatively weak, on the other hand, the discretionary power of the bureaucracy is very large. Fiscal accountability can be both vertical and horizontal. In fiscal accountability that runs vertically downwards, external principals such as the legislature control various ministries, departments, and institutions that are fiscally responsible. Legal accountability can also be vertical downwards and horizontally. However, most examples of legal accountability run vertically downwards. The last is reputational accountability, which is accountability that runs horizontally between colleagues or peer institutions that are outside the agency.

Acquah (2013: 19-20) and West, Mattei & Roberts (2011: 41) discuss seven types of accountability, then detail who is obligated to be accountable, to whom he or she should be accountable, for what, what mechanism, and examples of sanctions. The seven types of accountability are professional, hierarchical, market, contractual, legal, network, and participatory. Among the seven types of accountability, according to Acquah (2013: 2-3), the accountability of educational organizations in many countries emphasizes hierarchical and market accountability. Both types of accountability have the potential to have a significant impact on educational organizations and have become a major focus of government consultations.

### **Management of the College Theories**

Saint (2009:33) suggests that the governance and management functions of higher education operate as an integral part of the wider role of large-scale organizations. Certain higher education institutions, and the system as a whole, are established, regulated and funded for the benefit of students, promotion of knowledge, learning and research, equality of opportunity and broad social and economic interests.

The Asian Development Bank (2012:1-4) states that the management of higher education in Asian countries, including Indonesia, faces three major challenges, namely autonomy, quality, and access and justice. The quality of education, according to the Asian Development Bank (2012:2), has always been a major concern in the development of higher education in Asia.

The emergence of private institutions as key providers of higher education has made this issue more prominent. On the one hand, private funding helps improve the higher education sector in the face of competition in a free market economy. On the other hand, the quality of higher education is sometimes at stake, and must be guaranteed by the government and educational institutions as part of public accountability. Therefore, the increasing number of private universities, especially in business-related disciplines, is inevitable to meet the demand.

### **III. Conceptual Flow of Research**

Accountability in this study refers to the obligation of private universities to inform, explain and justify their performance to the main social institutions, namely the market. Accountability is carried out if there are obligations imposed on private universities, then private universities represented by the managers and organizers inform, explain and justify their performance in carrying out the said obligations through a forum, and the forum carries out an assessment that can lead to consequences. for private universities.

The middle-range theories used in this study are public choice theory, public sector governance theory, and organizational theory. Downs' public choice theory says that bureaucrats are not only individuals who work for the bureaucracy, but also as rational and utility-maximizing agents who pursue a complex set of personal and organizational goals (Schleicher & Platiau, 2017: 8-9). Likewise, Olson's theory says that in various situations of production and consumption of various types of public goods, individuals cannot be expected to always pursue things that are in the public interest unless there are special conditions, namely obtaining personal benefits (Congleton, 2015: 2-3; Czech, 2016:114-116). From public choice theory we can make the general proposition that organizations can concentrate on the production of public goods for the public good, including education, but also have a set of personal goals that may be the main consideration.

Governance theory states that the provision of public goods and services, such as higher education, involves the coordination of private corporations, civil society, and the public sector (Bevir, 2010:29; Altrichter, 2015:26); that governance actors interact with one another in order to influence public policy outcomes (Bovaird

& Löffler, 2005:6); that the interaction between actors is a constructive interaction (Farazmand, 2004:6-7); the state becomes the center of governance (Pierre & Peters, 2005:12); accountability is very important for democratic governance (Pierre & Peters, 2005:5); and that governance outcomes, such as education, are produced through an inter-organizational mode that cares about environmental interests (Osborne, 2010:413-425; 2006:383-384).

Operational theory used in this research is accountability approach, accountability typology, and higher education management theory. The accountability approach in this study includes an institutional and sociological approach in which the accountability of higher education organizations should include structured formal feedback and control facilities and power relations and characterize the capacity to assess behavior and impose penalties for poor performance (Dubnick, 2003: 408).

Based on the synthesis of the theoretical literature above, the framework for accountability of private higher education organizations in this study includes four main elements, namely: who is accountable, to whom it is addressed, on what substance, and how the explanation mechanism is. Accountable actors are private universities through their leaders. Accountability is addressed to market representation. The substance of accountability is a core component, an essential component, and a learning support component. For more details, the framework of this research can be seen in Figure 3.1 below:

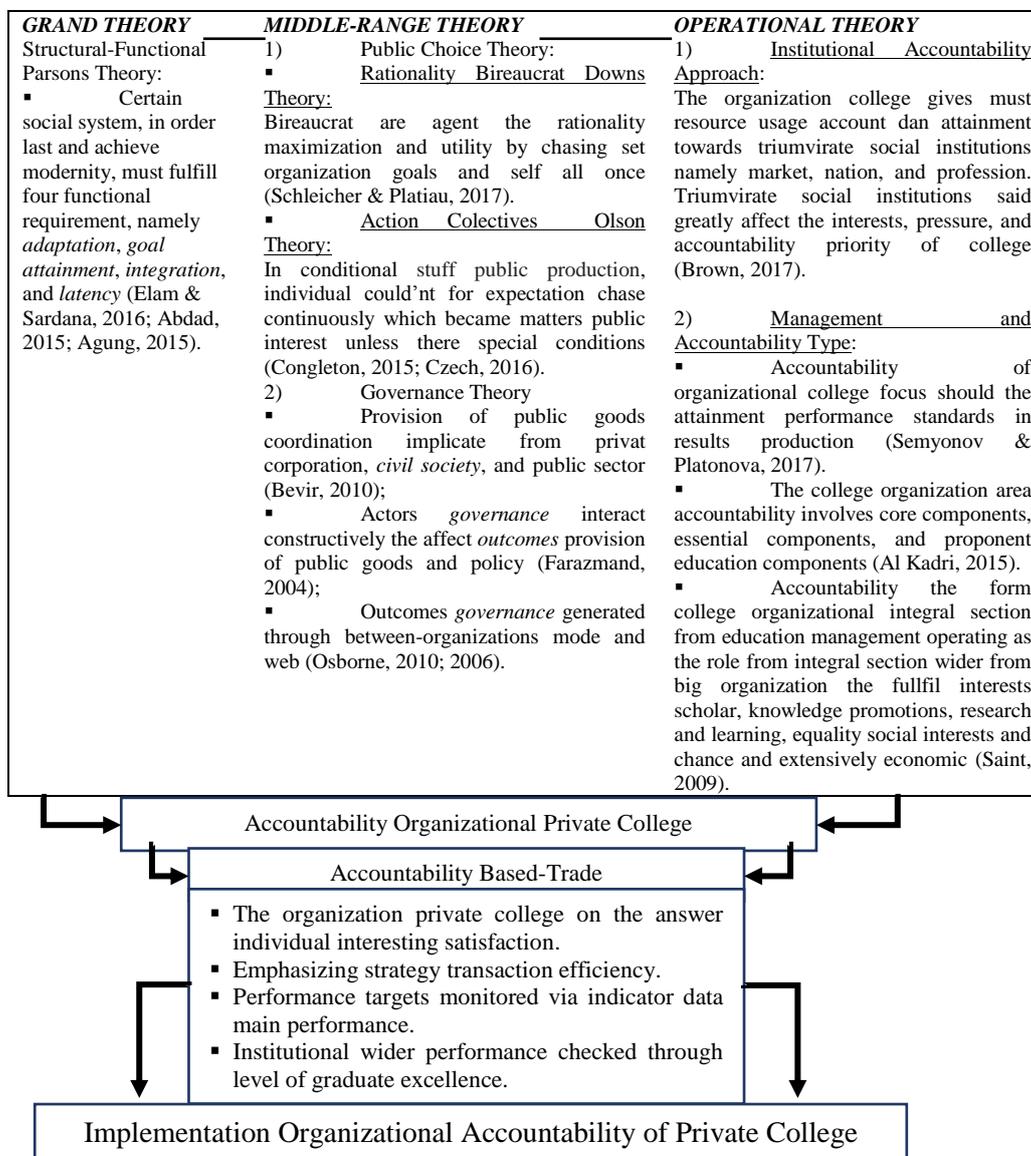


Figure 3.1 Framework Organizational Accountability of Private College

## **IV. Methods**

### **Kind and Research Approach**

Kind the research is academic research or pure research that advances fundamental knowledge about the social world. The qualitative approach in this research is expected to reflect explicitly or implicitly on the objectives of the research, the role of the researcher, the stages of the research, and the methods of data analysis. The theories at the level of grand theory, middle theory and operational theory that direct this study all have a constructivist epistemology, which means that the reality to be revealed through this research is a social construction.

The theoretical perspective applied in this research is phenomenology. The type of phenomenological approach used in this study is interpretive by emphasizing the interpretive meaning of social phenomena. With interpretive phenomenology, accountability studies can explore generative mechanisms and contexts that show how accountability relationships are constructed (or reconstructed) and carried out in real-world situations.

This study does not rigorously test or verify theory, but researchers use a theoretical perspective to assist in understanding issues, conducting observations and investigations, organizing facts and making interpretations.

### **Location and Research Schedule**

The location of this research is three private universities in Kendari City which were chosen purposively. The three private universities in question are the Muhammadiyah University of Kendari (UMK), Institute of Economic Science (IES) Enam-Enam Kendari, and IHS Mandala Waluya Kendari. Three private colleges have different base types. UMK on faith-based university (Islam), IES Enam Enam Kendari and the secular private college with the sectoral economic base, while IHS Mandala Waluya Kendari the private secular college with health sector base.

This research lasted for approximately 2 years from the previous plan for 8 (eight) months. This is due to the fact that in the research process the author encountered various obstacles/obstacles so that the time used was much longer to complete all stages of the research.

### **Focus and Research Scope**

This research focuses on the implementation of the accountability of private higher education organizations which includes market-based accountability. Accordingly, the substance of the accountability of private higher education organizations in this study includes the implementation of the accountability of private higher education organizations to market institutions which is limited to:

- a. The extent to which universities provide goods and services that satisfy student interests.
- b. The contribution of higher education institutions creates transaction/service efficiency.
- c. The extent to which universities document data on key performance indicators of education.
- d. The extent to which universities achieve superior performance is seen from the graduation rate.

The scope of implementation of organizational accountability in this study is the last academic year (2018/2019). The time limit takes into account the availability of data, especially the memory of the actors who are the subjects of this study.

### **Method of Collecting Data**

Data collection methods in this study consisted of in-depth interviews and documentation. Data collection through these two methods is used interchangeably and sequentially complements each other in order to obtain comprehensive knowledge and understanding of the phenomenon under study.

Personal interview activities are carried out by researchers by trying to create a conducive interview atmosphere to encourage good understanding and response from the interviewees so that they are willing to provide accurate information. Document studies are carried out by searching and finding relevant documents, reading/viewing and recording and analyzing the contents, studying past events that the researcher could not directly witness the series of events or which were not even remembered by the research informants.

### **Research Informant**

The informants of this study were determined purposively or with certain considerations, including: (a) understanding the problem, (b) having the necessary data/information, and (c) willing to provide complete and accurate information. Based on these considerations, the research informants were taken from internal organizational elements (14 people), labor market elements (4 people), students (6 people), and students' parents (3 people). Overall, the informants of this study amounted to 26 people with the type of informants having met the data requirements needed to answer research problems that had been formulated previously. In order to strengthen the relationship between the researcher and the informant, the researcher provided a format for the

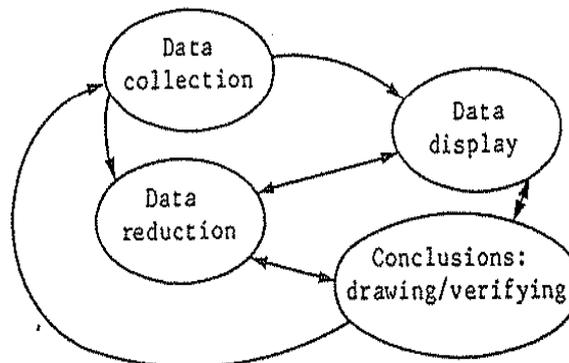
willingness of the informant to document the willingness as well as the security and comfort requirements he wanted.

### Data Analysis and Processing Method

Research data processing is carried out with the following stages:

- 1) Organizing the data, in this case the data collected is made into an interview transcript by changing the interview results from a recorded form into a written form verbatim, for further analysis.
- 2) Classification and categories of data, in this case the results of interview data transcripts are coded, grouped based on categories of themes and patterns of answers then arranged in an analytical framework that is made or prepared.
- 3) Testing assumptions where after the categories of data patterns are clearly described, the researcher tests the data against the assumptions developed in this study, so that it can be matched whether there are similarities between the theoretical basis and the results achieved. Although this research does not have a specific hypothesis, from the theoretical basis, assumptions can be made regarding the relationship between existing concepts.

The data analysis process is based on simplification and interpretation of data carried out before, during and after the data collection process as the interactive data analysis model from Miles & Huberman (1994:12). This interactive data analysis model includes three interrelated sub-processes, namely data reduction, data display, and conclusion drawing/verification, as shown in the following figure:



Scheme 4.1 Stages of Qualitative Data Analysis

### Data Validation

The validity of the research data, the researchers adjusted it with the validity (validity) of the Creswell data (2013: 195), in order to achieve the standard of truth of the research results so that the data presented and reported and the conclusions can be accounted for. The recommended data validation procedure is as follows:

- 1) Triangulation, namely looking for sources and using multiple data collection techniques. The author uses two research methods that produce several sources and data collection techniques, namely in-depth interviews with selected informants and documentation.
- 2) Doing cross-checking, which is asking the informant to read and correct the transcription and draft of the report that the author has made to find out if there are conflicting parts, until the subject feels that what the author has recorded, transcribed and described is accurate.
- 3) Increase the description and explanation. The author uses narrative descriptions and lengthy explanations regarding the words of research informants and then provides in-depth comments or interpretations so that readers can easily find the validity of the data and results of this study.

## V. Research Result and Discussion

### Research Result

#### 1. The college provided service and goods satisfying student interests

Provided service and goods satisfying student interests am provided curriculum which has relevance on the working world. Study load are closely related by study fee and completion, vastness and profundity learning, while relevance the related how fast absorbed alumnus by the job trade. The following interview results:

“All students don’t want linger the campus and after graduate want fast the worthy getting job” (interview results October 17, 2019).

## **2. Contribution higher education in the create service and transaction efficiency**

The creating service and transaction efficiency, then private college in Kendari City always do strategic planning. Scribe the takes an example strategic planning in the Muhammadiyah Kendari University implementation with the technocratic approach, legalistic and participatory recommended in nice planning.

Procedure steps strategic planning of Muhammadiyah Kendari University 2015-2019 as follows: (1) rector vice I/dean vice/chief the study program propose the drafting team and implementation strategic planning on the rector/dean/chief of study program; (2) the next rector/dean/chief of study program assign appointment decree; (3) coordination meetings drafting team strategic planning on mechanism and schedule agree planning strategic implementation; (4) consultation and reconsideration the top leader; (5) the concept strategic planning consultation outcome the top leader on socialized all leader of university, faculty, and study program; (6) consultation on professional exsternal team experienced arrange strategic planning for obtained input; (7) concept improvement strategic planing consultation result on top leader; (8) finalization concept result strategic planning the consulted at Senate of Muhammadiyah Kendari University; (9) profound discussion the concept strategic planning on university level senate; (10) clarification strategic planning concept; (11) the attestation concept of strategic planning by university senate; and (12) socialization strategic planning the meeting work of leader Muhammadiyah Kendari University.

Muhammadiyah Kendari University contribution show in the service and transaction efficiency arrange with strategic planning college. The systematic Strategic Planning of Muhammadiyah Kendari University 2015-2019 consists of preleminary; identification general condition and potential analyzed and problem; the draft mission and vision; drafting strategic target and goal; drafting strategic and policy direction; the draft activities and program; and draft the target and funding.

## **3. Higher education document indicator data primary education performance**

The results show that three private college in Kendari City implemented document indicator primary private college performance architecture concerning. The author meant on write down (record) and save of data indicator architecture private college. Register/recording data of conventionally done with print media/graphic and new magnetic media nor electronic.

The Muhammadiyah Kendari University document of data indicator architecture private college namely number of students and accreditation. The institutionally Muhammadiyah Kendari University have got accreditation very good based on decree National Accreditation Organization College Number 333/SK/BAN-PT/Akred/PT/XII/2018.

Institute of Health Science Mandala Waluya Kendari the document indicator data architecture private college namely accreditation arrive at data number of students. The data document accreditation college done by conventionally nor electronic. The institutionally IHS Mandala Waluya Kendari have got accreditation sufficient based on decree NAO Number 133/SK/BAN-PT/Akred/PT/III/2019 applicable until the year 2023. Chairman IHS Mandala Waluya Kendari provided information the author follow as:

“Accreditation document implemented by study program via media of conventional nor electronic (online) available with in eaches study program. Data update as depends on creativity study program, IHS institutional side just give support multimedia facilitation the support academic activity which exists on IHS” (interview November 24, 2019).

IES Enam-Enam Kendari documents data on the architectural indicators of private universities, namely accreditation and the number of students. Documentation of higher education accreditation data is done conventionally and electronically. Online documentation of college and study program accreditation data through the website [www.stie-66.ac.id](http://www.stie-66.ac.id). Accreditation certification can be seen on the website.

## **4. Higher education achievement prime performance seen from graduation level**

Muhammadiyah University of Kendari as one of the private universities in this study has tracked indicators of achieving superior performance. The aspect that is seen is the graduation rate through tracer study. The tracer study was conducted in 2017 by the Career Development Center of the University of Muhammadiyah Kendari (Team Tracer Study, 2017). The study used the census method for alumni in 2015 with 948 alumni, but only 63% filled out the questionnaire. The study findings show that of all respondents who filled out the questionnaire, as many as 76% said they had worked, the rest had not or did not work. The dominant type of alumni work is in government agencies, the rest work in private companies and entrepreneurship.

## **Discussion**

### **1. The college provided service and goods satisfying student interests**

One of the demands of students is that universities are able to provide goods and services that can satisfy their interests. Two types of goods and services in the field of education that are of primary interest to students are curriculum and learning facilities and infrastructure. Student satisfaction with the ability of universities to

provide both goods and services in the field of education can determine the credibility of universities. that. The provision of goods and services that satisfy students' interests in this research is focused on providing curriculum and learning facilities and infrastructure.

The provision of the UMK curriculum, especially from the aspect of the normal burden of student learning, does not satisfy the general interests of students. This is similar to the responses of students from the Masters Program at IES Enam-Enam Kendari regarding the study load and study time that have not fully satisfied the interests of students. However, this was found only in two universities, namely UMK and IES Enam-Enam Kendari, while at IHS Mandala Waluya this was not the case. Related to the implementation of the long study package system at IES Enam-Enam Kendari, student dissatisfaction also arises because the Minister of Education and Culture regarding SNPT actually stipulates that universities can set a shorter study time.

The data shows that the three private universities that are the location of this research have tried to provide the most relevant curriculum to the needs of the world of work in both the government and private/industrial sectors. It can be seen that the three universities follow the same mechanism/procedure, namely: (1) based on the existing national provisions related to the profile of graduates and the learning outcomes of graduates as confirmed in the KKNI; (2) using a participatory and collaborative approach by involving internal and external stakeholders; and (3) conducting environmental scanning and tracer studies to identify opportunities and challenges as well as gaps that occur.

## **2. Contribution higher education in the create service and transaction efficiency**

The results showed that the three universities in Kendari City all prepared medium-term development plans or strategic plans. Both the Muhammadiyah University of Kendari, the Mandala Waluya College of Health and the Six-Six Kendari School of Economics, all of them are trying to create service/transaction efficiency through the mechanism recommended by the Directorate of Institutional and Cooperation of the Directorate General of Higher Education, Ministry of Education and Culture, namely the planning system, especially technology-oriented strategic plans. information and communication. The three private universities in formulating a strategic plan as a higher education development plan for the medium term, paying attention to the vision of the relevant ministries, strategic issues contained in the Higher Education Long Term Strategy (HELTS) document, applying a technocratic, participatory and legalistic approach as well as the influence of technology as a new modality. in global learning and networking.

With a strategic plan, on the one hand, the stages of implementing academic processes and student activities can take place efficiently because programs and activities are really focused on urgent needs and what are really required to be carried out as outlined in the strategic plan. However, on the other hand, transaction/service efficiency has not touched the aspirations of students and parents related to cutting tuition fees. This is important because the economic conditions of the community and regions are still difficult so that the largest portion of household income is allocated for tuition fees..

## **3. Higher education document indicator data primary education performance**

The main education performance indicators (IKU) recommended in the Minister of Education and Culture Decree Number 754/P/2020 and have been instructed to the leadership of private universities include architecture (consisting of college accreditation and number of students), implementation of policies on anti-tolerance, anti-sexual violence, anti-bullying, , and anti-corruption and link and match (covering the percentage of lecturers who carry out tridharma activities outside the campus, and the percentage of study programs that collaborate with partners).

### **a. Private Universities Architecture.**

Private college in Kendari City documented PTS architectural indicators. In addition to documenting with conventional media (print/graphic and electronic), also documenting using new media/online. However, PTS architecture data/indicators on new/online media tend not to be updated.

### **b. Indicators of implementation of policies on anti-tolerance, anti-sexual violence, anti-bullying, and anti-corruption.**

The three private universities in Kendari City did not formally/explicitly formulate and implement anti-tolerance, anti-sexual violence, anti-bullying and anti-corruption policies. The reason is because the empirical conditions related to this have not yet appeared as an urgent and strategic need, but it is recognized that these basic conditions need to be pursued for the creation of a better, cleaner and democratic campus life.

### **c. *Link and match*.Indicator**

Private universities in Kendari City document link and match indicators, both regarding the percentage of lecturers who carry out tridharma activities outside the campus and the percentage of study programs that collaborate with partners. Tridharma activities outside the campus for lecturers that are documented are research and community service.

#### 4. Higher education achievement prime performance seen from graduation level

The prime performance of private universities refers to the success of achieving and maintaining outstanding performance that can fulfill and even exceed stakeholder expectations. Two parameters of superior performance seen from the graduation rate recommended by the Ministry of Education and Culture as the basis for the transformation of higher education are that graduates quickly get decent jobs, and have gained off-campus experience, through internships, village projects, teaching, research, entrepreneurship, student exchanges and so on.

Universities in Kendari City don't factually and accurately record data/information related to the two indicators of superior performance of the universities mentioned above. The available data is relatively less valid and less reliable, but in general it gives an illustration that private universities have the same achievement of superior performance seen from the graduation rate. Similarities are seen both in the speed at which they get a decent job and in the gain of off-campus experience.

Based on the data and description above, the implementation of market-based accountability at private universities in Kendari City is categorized as good, but not very good. In the four dimensions of market-based accountability implementation, there are still parameters that are not optimal. In the dimension of providing goods and services that satisfy student interests, the shortcoming is in the provision of a curriculum that does not objectively meet student interests. In the dimension of documenting data on the main performance indicators of education, the main weaknesses are in the implementation of anti-tolerance, anti-sexual violence, anti-bullying, and anti-corruption policies and the architecture of private universities. In the dimension of efficiency creation, there is a weakness in tuition fees which are still relatively expensive. In the dimension of achieving superior performance seen from the graduation rate, the weakness is that it does not have a valid and reliable database based on the results of alumni tracking.

### VI. Implication and Contributions

#### Implication

Result the research don't accordance with accountability theories higher organizational education new public management periode emphasizing result production (Semyonov & Platonova, 2017:4; Jongbloed *et al.* (2008:303; Ansah, 2015:134; Rabovsky, 2011:1). Private college in Kendari City not fully accountable towards external parties as intended in Mulgan theory (2000:555) which states that modern accountability by characterized externality, social interaction and reciprocity, and authority rights which means lest 'account holder' am external party for him account the by given 'accountant'.

Private College in the Kendari City could'nt provided product or desired service and quality cheap as possible which *new public management* theory. Accountability according theoretic new public management the issues provided product or desired service and the quality acceptable and cheap as possible. The phenomenon accountability based-trade form private college in Kendari City just better describe reality educate institution as the goods private for students which seen by Yamamoto (2011:6-7). Research results the Private College in Kendari City indicated don't completely reliable as public policy engine for economic growth engine and national competitiveness for the still heavier on goods oriented private for students.

Results the research on Private College in the Kendari City don't accordance with accountability theory from based-trade Scott & Marshall (in Brown, 2017:44). Private college haven't really considered salary monitoring and graduated level from the alumni which has been absorbed in job market as the primary indicator performance. Meanwhile, research the results on Private College especially in Kendari City pleased with based-trade accountability still showing weaknesses as already mentioned in the previous commentary.

Otherwise, results the research Private College in the Kendari City strengthen opinion The World Bank (2016:91) and Nurunnabi (2018:429) about still weak private college accountability in developing countries especially regarding higher tuition fees, lack of feedback, and stand out profit-motive mentality. Results of the research as bolster Sukrisno (2011:81) with states that organizational accountability Private College in Indonesian until the now still a big challenge.

#### Contributions

Implementation private college based-market in the research are identified implementation organizational accountability private college market institution by using four parameters, namely supply of service and goods satisfying scholar interests, data documentation primary education performance, efficiency creation, and achievement excellent performance seen from alumni salary level and graduation.

### VII. Conclusions and Sugestions

#### Conclusions

Implementation based-trade accountability on private college in Kendari City categorized good, couldi'nt categorized very good, because the still there weakness in dimentions. Weakness dimention on service

and supply of goods satisfying student interests lies on supply curriculum provision the burdens scholars and less relevance with working world; weakness on dimentation data documentation performance main indicators education lies on nay implemented anti-tolerance policy, anti-sexual violence, anti-bullying, and anti-corruption and college architecture; weakness efficiency creation lies on tuition fee still feel expensive; while weakness achievement excellent performance seen from the level graduation lies on no owned based-data the reliable and valid based on alumni tracking result.

### **Sugestions**

Improving in order accountability implementation based-trade on private college organization in Kendari City so make things following as:

1. Perform curriculum update/modification with on focus the synchronization learning materials with achievement graduate profile and learning, increased relevance graduate profile with the working world, establishment ordinary of study load according national standard, and setting study time which allows study completion in less time.
2. Contend the efficiencies creator higher education service by giving proportional alignment on scholar interests.
3. Update and expand based-data reliable that and valid about achievement excel pass performance.

## **VIII. Novelty and Limitations**

### **Novelty**

Novelty of the research is the model latest use accountability approach perspective appropriate New Public Management (NPM). The study before organizational accountability using the traditional approach oriented compliance with rules when assessment of the accountability implementation seen from how far organization obey which have been set the rules.

Novelty too the research lies in the domain organizational accountability. Previous accountability studies focus on domain fungsional namely financial management, facility management, and human resources management which very in nature and limited input and don't touch directly achievement of standards yield production performance wanted by trade. Domain accountability in the research focused on achievement of production performance standards relevant for the working world.

### **Limitations**

Limitations of the research don't finding achievement optimization of standards accountability enforcement based-trade at private college in Kendari City the result production. Other limitations am don't findings transaction mintage efficiency and education service siding on scholar.

Limitations parameter and dimentions accountability in private college organizational Kendari City understood am don't yet available rationale maximization and utility managers of private college. The matter could be explained that bureaucrat accountability in private college no agent could the rationale maximizations and utility by pursuing organizational goals maximally. Based limitations in the research related self adaptation, the formulated way goals and wisdom, integration of internal concerns stake holders entire and external environment, and less motivation maintained and values that reflects organizational culture and academic.

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Abd. Rahman, et. al. "Organizational Accountability Private College in the Kendari City." *IOSR Journal of Business and Management (IOSR-JBM)*, 23(06), 2021, pp. 30-44.