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PERFORMANCE ACCOUNTABILITY IN HIGHER EDUCATION (CASE STUDY ON THE PERFORMANCE ACCOUNTABILITY AT ANDALASUNIVERSITY WEST SUMATERA - INDONESIA)

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ABSTRACT

Accountability for higher educations institution in Indonesia has becomes a necessity. These higher education institutions should ensure that their performance meets the goals expected by the stakeholders, especially in providing quality education to the students. However, there is a gap between the actual and the expected performance. The gap is related to the accountability of performance in learning process, curriculum implementation, competences of lecturer members, adequate facilities needed to support quality education and public services which have become the primary mission of all higher education institutions in Indonesia. The reesearch is focus on the process and accomplishment of accountability of Andalas University (UNAND) located in West Sumatera. The goals of the research are to examine the actual institutional process and achievement of the goals of the accountability, on all accountability components as mentioned above. The methods applied in the research is qualitative method. The research has found substancial findings as follows; (1) In the process of study of the UNAND have good foundation to provide quality learning process. However, in practice the manajemen of learning process is not capable of providing the totality of learning process and focus only upon the hard skills and neglect the soft skills. (2) In regard with the curriculum used, the overall content is not capable of producing competent graduates with relevant knowledge and skills needed in the market. (3) The implementation of the curriculum in achieving of learning objectives cannot support the quality learning process. Lecturer members who have been considerd as driving force in the learning are hanpared with lacking qualification as needed and this affect the quality of learning process to be provided to students.

Keywords: Accountability performance, Higher education, Learning process, Curriculum implementation, Competences of lecturer members.

Contribution/ Originality

This study contributes in the existing literature, the actual institutional process and the achievement of the goals of the accountability, accountability on all components in higher education.

1. INTRODUCTION

1.1. Preface

Demanding accountability Embodiment College has a clear planning and implementation, from the formulation of the vision, mission, goals and objectives, and strategies achievement. Universities also need to have governance, leadership, management systems, and effective quality assurance. In addition, the college's attention to the components of learners (students) and graduates are very important and serve the learning process and maintain the quality of graduates. Human resources (teachers and other education personnel) is an essential element for higher education institutions to increase the overall capacity. Another important element that must be considered is the college curriculum, learning, and academic atmosphere. All that must be supported by financing aspects, facilities and infrastructure, as well as adequate information systems.

As a public institution, the main task of higher education institutions is providing services to the public in the field of higher education. In this case, the performance of higher education institutions need to be reported publicly accountable, especially those associated with responsibility for planning and performance gains of higher education institutions as a whole in achieving the expected quality. Thus, this responsibility includes embodiment's accountability of higher education institutions to the fiduciary / trust (stakeholders). Accountability is also related to the accountability of the lower unit to unit higher or accountability of subordinates to superiors.

Act 12 of 2012 on Higher Education, Article 78 Paragraph (2) confirms that the accountability of the College shall be realized with the fulfillment of the National Standards for Higher Education (SNPT). The scope of this SNPT consists of: national education standards; research standards; and community service standards, in accordance with Tridharma. National Standards for Higher Education as established by the Government include the standard: (a) the content; (b) process; (c). competence of graduates; (d) educational personnel; (e) the facilities and infrastructure; (f) management; (g) financing; (h) evaluation of education; (i) research; and (j) of community service.

All standards are interrelated in realizing the overall performance of higher education institutions (institutional performance) is in line with expectations or demands of stakeholders, namely the fulfillment of the seven components. In other words, if the performance of higher education institutions that have met or exceeded the expectations and demands of stakeholders, it can be stated that the institution of quality and accountability in the eyes of stakeholders. Accountability education embodies the obligation of institutions to account for the success or failure of the implementation of the educational process. In the context of learning, need to be

enhanced for improved and enhanced so that the learning process is optimal and effective, and can improve the quality of its graduates. So, basically, the accountability of higher education is an obligation to report to the other party, explain, ensure, and answered questions about how resources have been used, and what impact. Fundamental questions relating to this accountability is: who is responsible, for what, to whom, through what, and what the consequences are. Thus embodiment accountability of higher education, both for the community, government, and higher education itself, by applying the elements of transparency, participation, evaluation, and responsiveness (responsiveness), can lead to the enforceability of the process and the achievement of the objectives so as to improve the quality of higher education and public confidence

All the above description brings researchers to the conclusion that what is meant by accountability of higher education is "the ability and commitment to higher education institutions in the account and to fulfill commitments to realize the overall performance of higher education institutions (institutional performance) on the fulfillment of the main components of higher education accountability ratings , namely: (1) learning, (2) curriculum, (3) lecturers, (4) learning facilities, (5) funding, and (6) research, which is supported by (7) management and (8) leadership, in order to realize the feasibility process and achievement of the objectives of higher education institutions, which meet or exceed expectations, satisfaction, and the demands of stakeholders (students, parents, the world of work, government, faculty, support staff, and other interested parties) ".

1.2. Identification of Issues and Research Questions

The term accountability raises a simple question difficult to answer, i.e. "Who is accountable to whom, for what purposes, for whose benefit, by the which means, and with what Consequences?" Pronouns who, whom, and whose represent three parties, namely the agent, principal, and the beneficiary. Universities and colleges in this case is as agent named as the recipient of the mandate to organize educational services, government (in this case are of Higher Education and Kemendikbud) is the party that has the power to mandate the college to organize services for education, while the community plays a dual role as the principal delegate that authority and the beneficiary is the benefit the end. That becomes the beneficiary is usually the public, especially students, parents, partners, industry and the world of work. At the college level, the administrator (ranks rector) is an agent that implements the delegation of authority from the principal to the students and other clients also society at large. Down to the bottom, to the level of faculty, professors and other teaching staff to implement the delegation of authority through their respective dean.

Accountability performance of eight (8) university component contained in this study can be described as follows.

Spektrumof Performance Accountability of Universities
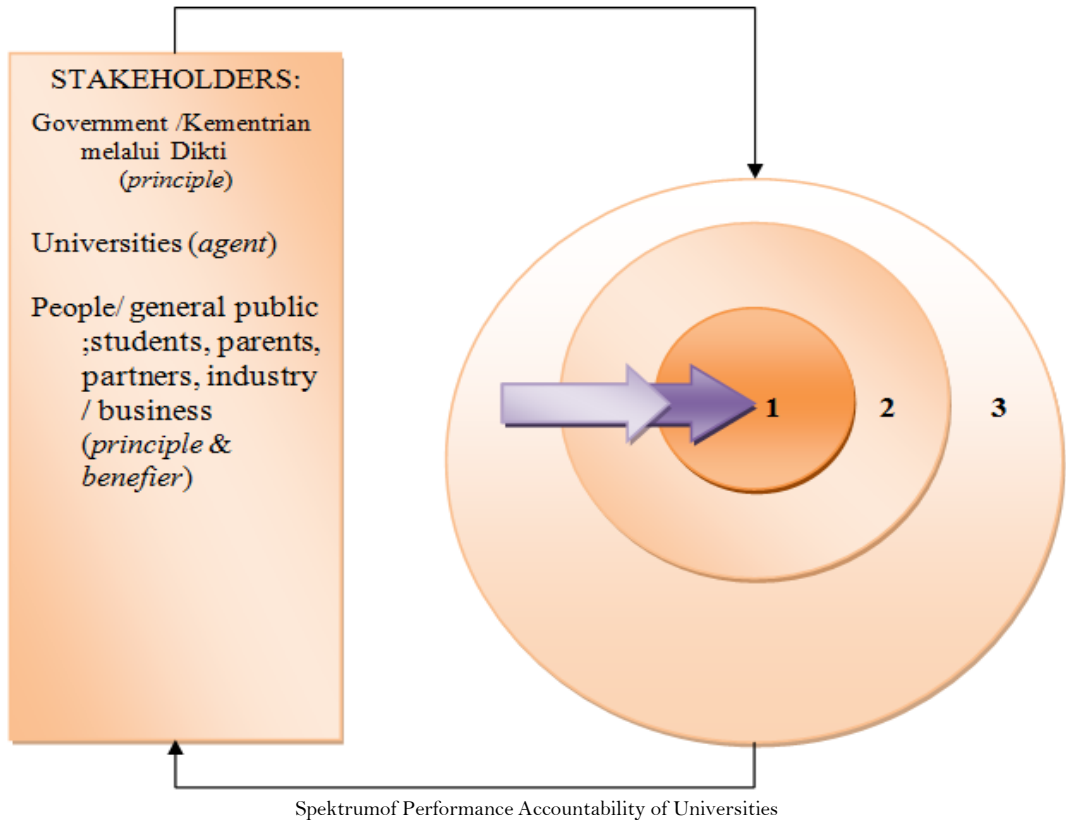
Explanation:

1   Corecomponents (Learning Process)
2   Essencial Components (Curriculum, Membersoffaculty, learningfacilities, Funding, Research)
3   SupportingComponent(Management andLeadership)

Thus, the problem in this research is how the university is able to realize the feasibility process and achievement of the objectives of performance accountability of all parties involved in the core component, essential components, and supporting components so that their performance on all of these components can meet and even exceed the expectations of stakeholders. The main focus of this research study is to discuss:

1. The implementation process and the achievement of the objectives of performance accountability in the university's core components, namely the learning process.
2. The implementation process and the achievement of the objectives of performance accountability is an essential component of the university on the curriculum, members of faculty, learning facilities, funding, and research.
3. The process of accountability for performance and achievement of the objectives in supporting components university management and leadership.

1.3. Problem Formulation Research

This study focuses on the efforts of universities in creating accountability for performance at the University of Andalas (UNAND) West Sumatra Province.

Based on the identification of problems that have been mentioned, the research questions are (1) How adherence to process and achievement of the objectives of performance accountability of universities in the learning process ?, (2) How adherence to process and achievement of the objectives in the university performance accountability are essential components of curriculum, Members of faculty, Learning facilities, funding, research, and (3) How feasibility process and achievement of the objectives of performance accountability university on supporting components, namely Management and LeadershipTujuan Penelitian

Based on the focus of the research study and formulation of the problem, the main objective of this study is to examine in more depth about the university's ability to realize the performance accountability in eight (8) university component unit of analysis in this study, in order to meet the expectations of stakeholders in the University of Andalas (Andalas) West Sumatra province.

1.4. Tridharma of Universities

Referring to the Law 20/2003 on the National Education System, universities, both public and private, is obliged to provide education, research, and community service, known as Tridharma College. Tridharma College is the main mission of the college which includes the embodiment of basic values and philosophy of higher education in Indonesia. In education and development of science, the prevailing college academic freedom and freedom of academic forum as well as the autonomy of science. The college also has the autonomy to manage their own institution as a center of higher education, scientific research, and community service. Colleges can obtain funding from the community are managed based on the principle of public accountability.

Education is the first dharma which is the core of the learning process in the college, which was held at the level of faculties, departments / study programs, and concentration. Learning here is the process of student interaction with members of faculty and learning resources in a learning environment. Higher education curriculum developed by the universities concerned with reference to national standards for each program of study. The basic framework and structure of the higher education curriculum developed by the college concerned with reference to national standards for each program of study, i.e. 8 SNPs plus standard research and service standards.

UU No. 12/2012 on higher education and Permendikbud No. 49 of 2014 on the National Standards for Higher Education states that the second dharma, namely research, the activities carried out according to the rules and scientific methods systematically to obtain information, data, and information related to the understanding and / or testing of a branch of science and technology. The Community Service as a third dharma is the academic society activities that utilize science and technology to promote the welfare of the community and national life. More Law 12/2012 on higher education and Permendikbud No. 49 of 2014 on the National Standards for Higher Education states that the third dharma that devotion to masyarakta, academicians are

activities that utilize science and technology to advance public welfare and national life. Permendikbud No. 49 of 2014 on SNPT further explained that the standard of research in higher education is divided into some scope, namely (a) the standard of research, (b) research content standards, (c) standard research process, (d) research assessment standards, (e) standard researcher, (f) standard research facilities, (g) research and management standards (h) standard research funding and financing.

Permendikbud No. 49 of 2014 also confirms that Community Service is the third dharma and is divided into some scope, which consists of (a) the results of dedication to the community standards, (b) the content standards community service, (c) the standard process of community service , (d) assessment standards community service, (e) implementing standard community services, (f) the standard of facilities and infrastructure community service, (g) community service management standards and (h) the standard funding and financing of community service.Standard results of community service is a minimum criterion results in implementing community service, practice, and cultivate science and technology in order to promote the general welfare and national life. The results of community service is (1) Completion of the problems facing society by utilizing the expertise of relevant academic faculty, (2) Utilization of appropriate technologies, (3) Material science and technology development, or (4) teaching materials or training modules for enrichment source learning.*Stakeholders* Pendidikan Tinggi

Basically, there are three groups of stakeholders (stakeholders) that play a role in the accountability of higher education: (1) The Government as giving the mandate and authority, in this case, and the Ministry of Higher Education, (2) community, in this case the students as recipients of services, parents, partner universities, schools, industries and businesses as users and users graduates. (3) Higher Education. Higher education accountability linkages with the three stakeholder groups can be described as follows.
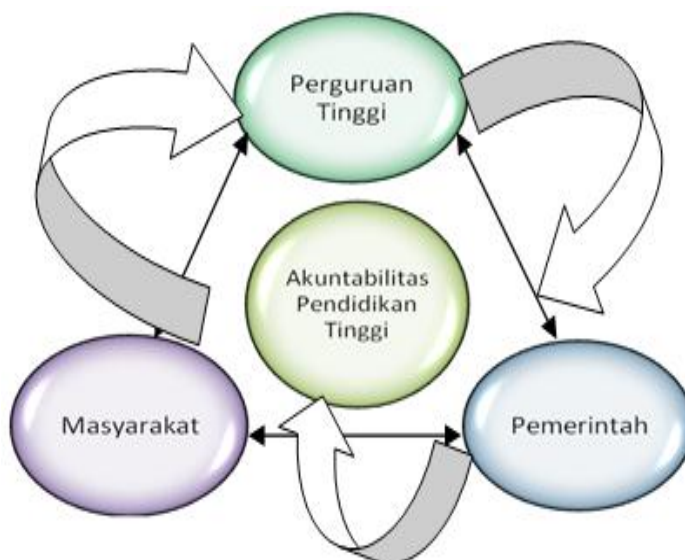
Three Stakeholdersin Higher EducationAccountability

1.5. Higher Education Performance Accountability

Accountability is intended in this study is the university institutional accountability. Institutional Accountability (Institutional Accountability) which is positioned as a whole is no longer partial to any university institutional operational units. Accountability can be understood as an obligation of the university to provide accountability, presenting, reporting, and reveal all the activities and performance of its responsibility to the government, in this case the Ministry of Higher Education and who has the right and authority to hold accountable so that it can meet the expectations of other stakeholders such as students, parents, partner universities, industry and businesses as users of graduates.

Referring to the Law 12 of 2012 on Higher Education, it was concluded that the major components and support in a university essentially include: (1) learning, (2) curriculum, (3) members of faculty (4) learning facilities, (5) funding, and (6) research, which is supported by the supporting components, namely (7) management and (8) leadership. The components of higher education can be divided into three layers, namely (1) the process of learning as a core component (the learning process as a core component); (2) essential components (components essence) which consists of the curriculum, members of faculty, learning facilities, funding, and research, and (3) supporting components (supporting components) which consists of management and leadership. Performance of all parties in each of the above components will be decisive for the university as an institution if any of these components will contribute to the university in achieving accountability performance or not.

1.6. Accountability Achievement Criteria

In connection with the main elements being the basic criteria of the concept of accountability, distinguishes five criteria that establish accountability of an institution (establish accountability), namely: (1) Transparency, (2) Liability, (3) Controllability, (4) Responsibility and (5) Responsiveness.

Accountability criteria according relating to (1) Transparency, (2) Openness, (3) Responsiveness, and (4) Responsibility. Furthermore, Lloyd et al. (2007: 11) using the Global Accountability Framework provides guidance to agencies on how to realize and understand accountability by identifying four main criteria that make institutions more accountable to its stakeholders, namely (1) Transparency, (2) Participation, (3) Evaluation, and (4) Complaint and (5) Response mechanisms.

Based on the criteria of the concept of accountability, that the main criteria that can be used as a measure of achievement of accountability that in principle the same, differing only in the editorial sentences. In this case, the researchers tried to formulate that criteria could be used as a tool to see the achievement of performance accountability of the organizers of the eight components of the university that the unit of analysis in this study were (1) transparency, (2) participation, (3) evaluation and (4) responsiveness.

The following are the four concepts and understanding of the accountability criteria. First, transparency requires the provision of accessible information and timely to stakeholders and the

opening of the organization procedures, structures, and processes for the assessment of their performance. These criteria will be used as a condition to see if the performance of all parties concerned all the components under study (learning, curriculum, members of faculty, learning facilities, funding, research, management and leadership) meets the criteria of transparency. The results will determine whether each component in question can be said to be accountable or not.

Participation requires the active involvement of internal and external stakeholders in decisions and activities that affect them. Similar to the previous criteria, the criteria will also be used as a condition to see if the performance of all parties concerned all the components under study (learning, curriculum, members of faculty, learning facilities, funding, research, management and leadership) meets the criteria for participation Here you are. The results will determine whether each component in question can be said to be accountable or not.

Evaluation requires the seriousness of the leaders, ranging from the level of the university, faculty, and department to the lowest unit which is a program of study to monitor and review progress towards the goals and objectives, learn from this to future planning, create feedback, and report the results of the process. These criteria will also be a requirement to see whether the performance of all parties involved components studied (learning, curriculum, members of faculty, learning facilities, funding, research, management and leadership) meets the evaluation criteria. The results will determine whether each component in question can be said to be accountable or not.

Responsiveness (Responsiveness) developed by the university allows stakeholders to submit their complaints to the issue of responsibility assumed by the university as an education provider that falls to him. Responsiveness will later be used as a condition to see if the performance of all parties concerned all the components under study (learning, curriculum, members of faculty, learning facilities, funding, research, management and leadership) meets the various elements contained in the responsiveness criteria. The results will determine whether each component in question can be said to be accountable or not.

2. RESEARCH FRAMEWORK

Embodiments of college performance accountability based on the platform or base bow college, ranging from higher education philosophy inherent in the vision and mission so as to produce a wide range of policies that support the feasibility process and goal achievement college. In college performance accountability is there are many interacting components, with a focus on core components, namely the learning process. Component of the learning process can run well when supported by essential component, namely curriculum, Faculties (members of faculty), learning facilities, funding, and research. The components that can be run effectively if supported by a supporting component, namely leadership and management. All these components interact to produce outputs or outcomes of graduates among others, community service, scientific innovation, and so on to meet the expectations of stakeholders (government, community, parents, students, members of faculty and staff). Focus accountability colleges in this study will include a

component of the performance of higher education institutions. Based on the above research framework can be described as follows.
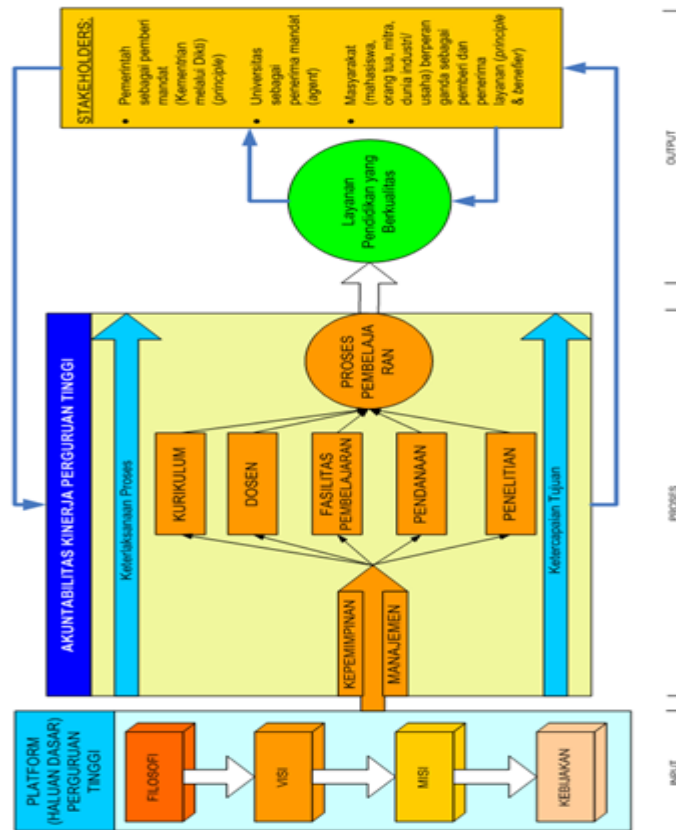
Higher Education Accountability Framework

3. DESIGN RESEARCH

Performance accountability in higher education is an area of research that existence of educational administration should be optimized through a more in-depth studies that can be used and exploited in solving problems related to the performance of higher education institutions. In accordance with the foregoing, the alternative research methods that are considered most appropriate to solve this problem is a qualitative research method. In an effort to gain a more in-depth study of the performance accountability Andalas University (Andalas), researchers reviewed the elements of the third sub also problematic that the research team, which includes eight main components of the university, namely (1) Learning, (2) curriculum, (3) Members of faculty, (4) Learning Facility, (5) Funding, (6) Research, (7) Management and (8) Leadership

This qualitative study done by researchers at the University of the case study method andalas (Andalas). Through the case study research method to obtain a detailed description and analysis of how adherence to the process and the achievement of the objectives of performance accountability universities in the learning process, curriculum, members of faculty, learning facilities, funding, and research, management and leadership

258

In addition, the study of performance accountability Andalas University (Andalas) investigated as input to design a conceptual model of university performance accountability, which will be proposed.

3.1. Participants

Based on the study of institutional and operational experience of university performance accountability, the researchers define the research object, namely the University of Andalas (UNAND). Consideration of this university elections for several reasons, namely that (1) Andalas is the largest university in West Sumatra which can represent State University with the best quality in the province of West Sumatra, (2) the accreditation status of Andalas is A (3) learning facilities at Andalas relatively most complete and adequate in comparison with other universities in the region of West Sumatra, (4) Andalas has a capacity of most students compared with other universities in the region of West Sumatra, (5) number of applicants who apply (enrollment) to Andalas relatively more numerous and come from various parts of the country.

4. RESEARCH RESULT

1. Accountability in Learning Process Components
a. Findings essential component of the learning process at Andalas is: a. In the learning process, emphasized the application of SCL (Student Center Learning), but not all members of faculty to understand, master, and apply the SCL on every subject that diampunya. The hope is that achieved 90% but only 70%
b. The learning process at Andalas is no longer only to develop the hard skills but has noticed soft-skills students significantly (meaningful), through a policy of Andalas University bamisalnya that students must follow the entrepreneurial classes 2 times a month (one-time set by each study program and one time again determined by Andalas in general entrepreneurship lectures regularly every month by inviting speakers professional speakers), ESQ activities on a regular basis, in addition to the students are given space and a very wide confidence to develop their ability to manage a variety of campus events both national activities and internationally. With the development of the ability of this soft-skills learning process at Andalas be better and are believed to be adaptive to the fulfillment of the expectations of stakeholders.
c. IT-based learning, including the use and the use of IT in the learning process, not yet developed. Only 60% of faculty members who develop IT in the learning process, especially related to e-learning process and i-learning process.
d. The ratio of faculty-student members to be ideal but is not evenly distributed in all faculties and departments or courses, so they found learning in large classes (up to 1:40 and even 1:50) so that this condition does not allow the implementation of an effective learning process. It is influenced by a large number of faculty members who attend the program, members of faculty who retire and gait members of faculty who homebasenya in S1 participate in graduate teaching to students of S2 and S3, while the number of

259

members of faculty acceptance of less proportional to the number of students who continue increases. If referring to the criteria to see the achievement of performance accountability Andalas in the learning process components can be said that some of the essential findings in Andalas meet the criteria mentioned but there are some other findings still unmet. When viewed from the target Andalas to fokuspada soft skill development of students in the learning, all the criteria are met, and from this side can be said to be accountable Andalas.But overall component in the learning process Andalas not all meet the expected criteria. The ratio of faculty members and students that he had the ideal but at the level of implementation are still many learning in large classes are 1:40 or 1: 50 indicates lack of seriousness leadership in conducting the evaluation to look for answers as to why this problem can occur. Response and direct involvement of university leaders are still unfavorable result of this issue can be resolved not in a relatively fast. It is also aggravated by the university transparency in managing information to tinkatcourses is another reason this problem persists. So it can be concluded that the performance accountability Andalas in the learning process has been quite good but need more seriousness of the senior leaders of the university to be involved directly in the level of implementation.

4.1. Accountability in the Curriculum Component

a. The issues raised in the components of the curriculum at Andalas is: Curriculum developed at Andalas not all relevant to the needs of users and the world of work / industry and not optimally follow the development of IT today.

b. Development and revision of the curriculum has been implemented by each program of study but has not really meet the demands, needs, and expectations of students. Curriculum revision effort is done only for the sake of administrative nature "formality" only.

c. On paper, the curriculum (SAP & Syllabus) already exist, but in the implementation of the curriculum in the learning process does not go as planned earlier. In the process of learning, the curriculum developed no signs used in teaching.

d. Monitoring and evaluation carried out by the leadership curriculum is not optimal. Suitability of planning and implementation of the curriculum is still difficult to control by the leadership.

e. Andalas curriculum requires that each course load and bring SCL approach. Associated with SCL approach, preparation of SAP & Syllabus at Andalas in value pretty well and already meet the standards accord with the policies and guidelines set by Andalas. So that the level of implementation in the classroom, more than 70% of faculty members who run the SCL approach this in class.

Some negative findings related to the curriculum components indicates that the lack of seriousness of the leadership and all stakeholders in improving the curriculum component in

Andalas. Monitoring and evaluation carried out by the leadership curriculum is not optimal and the discrepancy between the planning and implementation of the curriculum in the classroom curriculum implementation level, indicating that the transparency and participation of leaders who are still low. The direct involvement of university leaders actively especially ditungkan by a good response rate could be a reference to resolve the problem-persoaln. If the leadership is more serious, there are decision-keupusan good and firm policies to regulate the implementation of the curriculum to the level of the course, this problem should not have happened.

Various challenges are brought researchers to the conclusion that although some findings indicate a fairly good achievement and meet the criteria for comparison, but the overall performance of all parties in the university environment associated with components of the curriculum is not accountable.

1. Accountability in Component Members of Faculty

The issues raised in the component members of faculty at Andalas is:

a. The educational qualifications of faculty members tended to increase, but the quantity tends to decrease, while the number of students increased. These conditions cause the ratio of faculty-student members are less than ideal and therefore contributes to the effectiveness and quality of the learning process.

b. Mastery of competencies related members of faculty teaching styles are less adaptive to the needs and student independence. In this case the students tend to be passive.

c. Involvement of faculty members in research Andalas not too good (only 60% of 90% of the expectations set Andalas), it is caused by several reasons, namely because of the low ability of faculty members to produce scientific papers, and journal quality artile, motivation is still Low to engage in research activities, and opportunities are not evenly distributed to all members of faculty in conducting research. In addition, it was stated that 60% of faculty members are often involved in doing research of years it is still dominated by the old faces (same people).

d. Mastery of faculty members Andalas to ICT is relatively good and therefore contributes positively to the learning process, particularly in relation to the application of SCL approach, and the use of e-learning process and i-learning process. 40% of the 50% target of the mastery of ICT particularly related to the ability of faculty members to upload lecture materials in the development of i-learning process is seen to be ideal to continue to grow and meet or exceed the target set by Andalas.

e. Efforts to provide faculty members of this quality cannot be separated from components that can facilitate learning facilities of faculty members in teaching and educating students, conducting research, and community service.

Most of the findings of the component members of faculty at Andalas can be quite good. But another findings associated with members of faculty involvement in research is not yet too meet the targets set. (Only 60% of 90% of the expectations set Andalas), it is caused by several reasons,

namely because of the low ability of faculty members to produce scientific papers, and journal article quality, low motivation to engage in research activities, and opportunities not evenly distributed to all members of faculty in conducting research. In addition, it was stated that 60% of faculty members are often involved in doing research of years, it is still dominated by the old faces (same people). The cause of the problem issue is not transparency of the university to provide information that can be accessed properly, the level of participation and involvement of university leaders should exceed expectations, also about the seriousness of the leaders in evaluating the performance of all members of faculty comes down to the level of the response of all parties involved in this component are still low.

This condition brings researchers to the conclusion that the component members of faculty actually can be quite accountable Andalas but the seriousness of leaders and members of faculty in improving themselves associated with this component becomes homework to be completed early.

2. Accountability in Education Facility Components

The issues raised in the components of the learning facilities at Andalas is: Limitations of HR in managing learning facilities (laboratory assistants, technicians, and librarians) associated with the lack of quality and quantity of the human resources.

a. Accessibility to services student learning facilities considered to be quite good. This is evidenced by the online facility owned Central Library that can easily be accessed by the entire academic community in supporting the learning process. Access to the library collection is considered as a catalyst in the learning process. So also with the access of students to the use of the laboratory for scientific development, at the university level is Basic and Central Laboratory, Laboratory of Biological Resources of Sumatra, and the Language Centre. Faculty, offering a complete centralized and easily accessible as well as academicians. Laboratory facilities available at the faculty level is complete and can be accessed by academicians for teaching and research

b. Utilization and maintenance of teaching facilities at Andalas considered quite optimal, even for classroom facilities, the adequacy of the learning facilities in the lab, and the lab microteaching. Centralized management and maintenance systems, especially related to facilities that applied by Andalas make utilization and maintenance of facilities for the better and accountability for all the facilities become more apparent. Conditions such as these prove that for almost all environmental learning facility Andalas look good and support adherence to the quality of the learning process. Accessibility to services student learning facilities, were good enough. In addition, utilization and maintenance of teaching facilities at Andalas considered quite optimal, even for classroom facilities, the adequacy of the learning facilities in the lab, and the lab microteaching. Centralized management and maintenance systems, especially related to facilities that applied by Andalas make utilization and maintenance of facilities for the better and accountability for all the facilities become more apparent. Conditions such as these prove that for almost all environmental learning facility Andalas look good and support adherence to the

quality of the learning process. This situation shows the seriousness of the university leadership, active involvement, which is pretty good evaluation, response and transparency of information that is easily accessible to all stakeholders make Andalas be excellent in the performance of all parties associated with the university pembelajran facility components.

Although almost all the criteria are met as well, but the performance of Andalas in the facility components can be said that learning is not fully accountable. Because of the availability and the full range of facilities to support the quality of the learning process is still hampered by the lack of adequate human resources, both in terms of quantity and of quality.

3. Accountability in Financing Component

Some of the issues raised in the funding component at Andalasis:

a. Allocation of funds for research activities at Andalas is quite large, ie 7.5% of the ideal 10% based on the standard of Higher Education.

b. Andalas institutional status as a university that already BLU make Andalas have autonomy and greater flexibility in terms of funding, making it easier for Andalas to take decisions related to funding in order to carry out the progressive increase in the quality of the university.

The seriousness of the leadership of the university tested in funding component, although Andalas has BLU status, so have ototnomi easier to use and manage budgets. Although quite good, even better than that allocated dilakukaan by the UNP, but terkaitan with the allocation of funds for this study was 7.5% of the 10% set by the Higher Education. The allocation is supposed to in otimalkan so the opportunity for members of faculty in producing quality research papers and become larger. If dikatkan with various criteria that exist there, perhaps not yet exist on the criteria ternuhitransparasnsi and accurate evaluation for improvement in the future. So in general, for the performance of Andalas on funding component can be quite accountable

4. Accountability in Research Component

The issues raised in the research component at Andalas is:

Research has not been a mainstay of Andalas, whereas research can give a significant influence on the learning process, in particular the development of science, so that the learning process becomes more feasible with the knowledge creation and knowledge innovation.

a. Members of faculty involvement in research activities was 40% but the articles and papers published by the journal accredited national / international relatively quite a lot, because most of the scientific work and atrikel-article produced by members of faculty Andalas in research activities, most of which is the work that goes in an accredited journal

b. Until the year 2013, the data indicated by Andalas related to the amount of Intellectual Property Rights (IPR), which is owned by the university is 200 HaKI.Dilihat of

transparency, participation, evaluation, and responsiveness of research that produces IPR can be said to be very accountable.

Refers to all of the criteria used to see the level of performance accountability Andalas in the research component, it can be said that participation, transparency and responsiveness university leaders and all parties involved are quite good. But the seriousness of Andalas in evaluating research component is still questionable. University leaders should undertake periodic review and monitoring of the achievement of the goals and objectives of the achievement of the research component, resulting ijak decision to become a mainstay of university research to generate knowledge creation and innovation knowledge in order to support the quality of the learning process.

Based on the criteria used, it can be concluded that for the research component cannot be said to be fully accountable to Andalas had been quite serious to make the study as the mainstay and able to increase the participation rate of faculty members to engage in research activities.

5. Accountability in Management Component

The issues raised in the management component at Andalas is:

a. Implementation related academic quality assurance at Andalas is good enough, ranging from the level of the university, faculty, until the department / program of study. Because Andalas has set academic quality as one of the targets hasrus implemented even fall into one of 17 internal quality standards set by Andalas University.

b. IT-based management system is constrained on the weak structure of the problem and the lack of support for HR managers of IT-based facilities.

c. As from 2014, Andalas accreditation status increased from B to A it is strongly associated with the quality of the university management system. This is evidenced by the seriousness of Andalas to make management as one of the 17 internal quality standards are getting serious attention by Andalas, ranging from the level of the university, faculty, majors and courses.

Increased Andalas accreditation status from B to A as well as a proof of the hard work, the seriousness of the university in evaluating management, performance management of universities, supported by a good response and participation of university leaders with his staff and all parties concerned dilingkunangan Andalas make most of the criteria on the component is fulfilled. But the performance of Andalas in the management components are not fully accountable to say, because it proved that university leaders should be more responsive to issues of IT-based management systems are still experiencing significant constraints related to the issue of lack of structure and lack of support HR managers of IT-based facilities

6. Accountability in Leadership Components

The issues raised in the leadership component at Andalas is:

a. Optimization of the academic culture based on the principle of collegial and participatory undeveloped appropriate stakeholders expectations. Furthermore collegial culture in

264

Andalas undeveloped environment in harmony so that professionalism leaders often have constraints.

b. Evaluation of the leadership of the components of the learning process, curriculum, members of faculty, learning facilities, funding, and research less than optimal.

Referring to some of the criteria used in this study to look at the level of achievement of performance accountability Andalas University in leadership component, it can be seen that not all of the criteria can be met by Andalas. It is evident that optimalisai academic culture based on the principle of collegial and participatory yet well developed, while the evaluation of the leadership of all the other components also considered inadequate. All of it was due to the seriousness of the university leaders to evaluate each issue in order to produce the best decisions according to the need, in addition, the issue of transparency and the direct participation of the leaders and all the parties involved into a separate public relations that must be considered. So it can be concluded that after the look and compared with all the criteria that are used to see the level of achievement of performance accountability in Andalas, then to the components can be categorized yet accountable leadership.

4.2. Desain Model Akuntabilitas Kinerja Perguruan Tinggi

Based on the components of the learning process, curriculum, members of faculty, learning facilities, funding, research, management, and leader ship and is based on problems found in two universities, with a philosophy based on a foundation linked to the needs and interests of stakeholders, Performance Accountability Model College can be designed as follows:
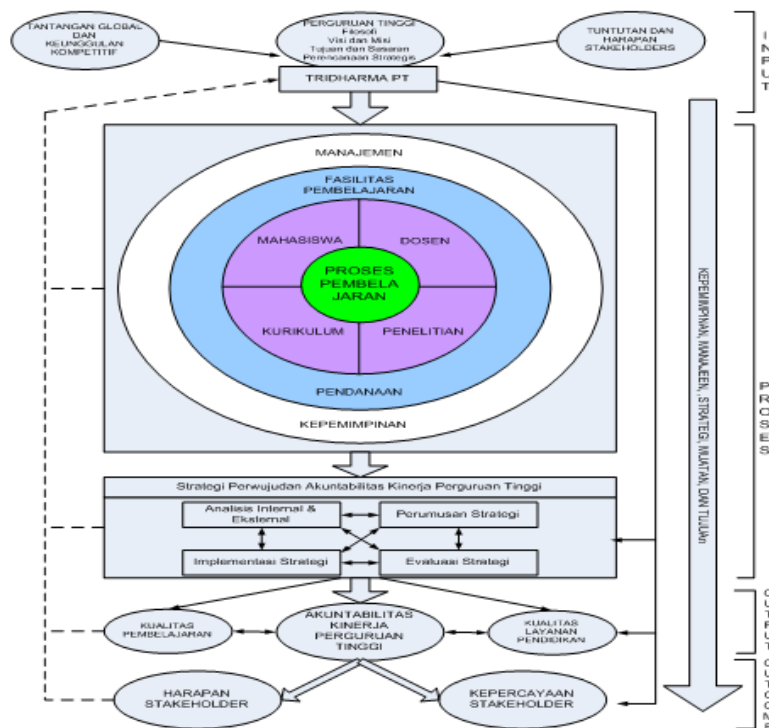
5. CONCLUSION

Several conclusions can be described in this study are as follows:

1. The core component (the learning process). Accountability's performance of the learning process components in Andalas appear on student achievement (academic and non-academic), the quality of graduates, and absorption of graduates in their respective fields. Creative culture and the culture of self-learning students learned early. However, there are still problems in the application of SCL, the process of mentoring by faculty members of Academic Advisors are still not running optimally, and assessment processes that ignore the assessment process.

2. The essential component consists of components of the curriculum, members of faculty, learning facilities, funding, and research.

3. (a) In the curriculum components, Andalas has many fundamental changes. However, there are inconsistencies between the development and implementation of the curriculum, the curriculum is not entirely relevant and appropriate to the demands and needs of the user. The focus of the curriculum is the professional competence of graduates and new entrepreneurial education. (b) Performance accountability component of faculty members at Andalas relatively effective, in terms of the number and qualifications of members of facultynya. Members of faculty Andalas assessed by the community already has a high performance. Party leaders in both universities still need to do the development of faculty members on an ongoing basis so that in turn can have a positive impact on the effectiveness and quality of the learning process. (c) Accountability learning facilities at Andalas is relatively good. Relatively adequate infrastructure, although still not ideal when viewed from the ratio of students and learning facilities. Andalas continue to develop human resources for intensive education personnel manage learning facilities relative were optimal. Not all academicians obtain optimal access to learning facilities In this case, the need for an increase in the supply, use, access, and maintenance of the learning facilities. In addition, coordination is also required so that learning facilities can be used optimally. (d)Andalas has shown high accountability in terms of funding. With the status of BLU, BLU management process includes planning, admission, allocation, implementation, monitoring and evaluation, reporting and accountability, and auditing with an explanation. University financing plan self-evaluation and analysis of internal and external environmental factors based on the time series of data of indicators and performance that has been accomplished college for a certain period of time. Every year the number increased funding Andalas. Andalas have already applied the principle of integrated, efficient, effective, one door policy, control, transparency in the financing component. (e) Accountability performance on the research component at Andalas is still not optimal, judging from the size of funding and lack of productivity of faculty members in conducting the research. The number of studies is relatively increased from year to year, but not community service involving all members of faculty.

4. Supporting components. The support component consists of components of management and leadership. (a) Performance accountability in the management component at Andalas steadily improved to a better direction. This is demonstrated by the high management support in the learning process, curriculum development, development of faculty members, research development, and resource allocation. (b) Andalas has a high commitment in aspects of leadership, regardless of the style of leadership that is applied by the leadership, which shows high performance in the accountability aspect of this leadership. This is indicated by the presence of high leadership support to the component learning process, curriculum, members of faculty, learning facilities, funding, and research.

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