

# EXPLORATION STUDY OF PROVISIONS ACCOUNTABILITY ON INDONESIAN UNIVERSITY

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## ABSTRACT

This study aims to obtain an overview of the substance and format of the accountability mechanism that must be implemented by both public and private universities in Indonesia. Thus, it can open insight and take lessons from the implementation of the accountability provisions in an effort to improve the quality of higher education in Indonesia. This research uses qualitative research methods with data collection through in-depth interviews, observation and documentation. The informants in this study were 5 lecturers at PTS and 5 lecturers at PTN in Yogyakarta. Check the validity of the data using source triangulation. While the data analysis used is the interactive model of Miles and Huberman. The results of the study indicate that the accountability provisions that must be carried out by universities in Indonesia are dominated by bureaucratic activities. The function of the bureaucracy to protect the public interest is more dominant than higher education institutions to protect their academic interests. Although the ideal goal is understandable, the substance, format and accountability mechanisms that must be implemented by universities in Indonesia are felt to burden their academic mission. Few or many of these accountability issues reduce the autonomy of universities in carrying out their academic missions. Therefore, the creativity of PT becomes more limited and the effectiveness of its products is not maximized, and does not reach the practical world. Many of the accountability objectives to be achieved through various accountability rules are ineffective. On the contrary, many are counter-productive from the point of view of academic interests. There has been an awareness of the weaknesses of conventional accountability, and a desire to change towards more modern accountability, but its effectiveness has not been tested

Kata Kunci: *academic accountability, bureaucracy, education, higher education*