The Development of a Framework for the Public Accountability of Islamic Higher Education Institutes in Indonesia

Muhammad In'am Esha[a], [a]Department of Islamic Education Management Faculty of Tarbiyah and Teacher Training UIN Maulana Malik Ibrahim Malang, Email: [a]muhammadinamesha@uin-malang.ac.id

Education institutions have a function, which is to transform knowledge and values to the public. In carrying out the functions of a public institution of education, it should be appropriately managed or follow good governance. The pillar of good governance is that public education institutions must carry out the principle of accountability. Therefore, every public institution must be managed in terms of its accountability to stakeholders. This should also include state Islamic higher education institutes, which come under the jurisdiction of the Ministry of Religious Affairs. In the academic discourse, there are two types of public accountability, namely vertical accountability, which consists of political and legal accountability; and horizontal accountability, which consists of administrative and managerial accountability. Through a literature study approach with philosophical analysis, the researcher found that Islamic higher education, as a public institution, must also instil ideological values of nationality, and religious values, in order to maintain national, and religious identity in facing the negative influences of globalisation, and modernisation. It can be referred to as 'ideological accountability'. Ideological accountability is vital in the era of globalisation, as a form of the public accountability of Islamic higher education institutions, so as to maintain and build the national and religious character of the next generation. The researcher selected, analysed, and came up with four main themes, which later formed the structure of the framework for the accountability of Islamic higher education institutions in Indonesia.

Keywords: *Public accountability, Islamic higher education, Ideological accountability, Vertical accountability, Horizontal accountability, Public administration.*

Background

Education is most vital in the context of nation building. In the words of the President of the Republic of Indonesia, Joko Widodo: "We need superior human resources with a heart of

Indonesia, the ideology of Pancasila. We need superior human resources, tolerant with noble character" (Widodo, 2019).

Indonesia is confronting a radical ideology that wants to replace the Pancasila ideology. The radical Islamic movements want to replace it because they view Indonesia's political system as un-Islamic or secular, and which must be replaced by Islamic ideology. These radical religious movements are the beginnings of extremism which has never been experienced by Indonesia before (Sumbulah, 2017).

In this context, strengthening the state ideology, Pancasila, becomes very important. During the commemoration of the seventy-fourth Independence Day of the Republic of Indonesia on 17 August 2019, the Minister of Research, Technology, and Higher Education, Mohammad Nasir, emphasised:

"In creating superior human resources, higher education must appear as the frontline in producing superior and competitive human resources in the future. One thing that must be undertaken is to always improve the quality of higher education human resources, and prepare them to be able to adapt so as to achieve success in building the nation" (Nasir, 2019).

Education can produce quality human capital that is capable and competitive (Kutllovci, 2015). Quality education is impossible to achieve if it is not appropriately managed, based on the principles of good governance (Wardhani, 2019) (Saleem, 2014). There are several principles in good governance, and this includes adherence to the rule of law, transparency, accountability, and a belief in consensus-oriented and strategic vision (Harjasoemantri, 2003).

The researcher views that aspects of accountability play a very fundamental role in good governance. The accountability that upholds equitability and responsiveness to people's needs is a significant result of the principles of good governance, and globalisation (Adagbabiri, 2015). Thus, education will be of a high quality if we pay attention to the dimensions of accountability accurately. This kind of education is expected to be able to create and develop superior, and quality human resources.

Mechkova et al. explain that there are three models of accountability in the public context: vertical public accountability, horizontal public accountability, and diagonal accountability (Valeriya Mechkova, 2017). Based on accountability, as explained by Mechkova et al., this study aims to examine the accountability discourse in the context of Islamic higher education institutes in Indonesia. This study provides a new horizon on the perspective of

accountability, and is one that does not only focus on the relationship with entities in the political realm, a notion which is described by Mechkova et al.

Literature Review

The meaning of accountability falls within in a broad spectrum. It does not only cover aspects of 'money', but more than that, it also deals with broader aspects, such as accountability in the use of authority (Christian Hofmann and Raffi J. Indjejikian, 2018), power (Ryan E. Carlin and Shane P. Singh, 2015), government (Coule, 2015), and policy (Wayne Melville & Ian Hardy , 2018).

In the discussion on accountability in public management, it is necessary to explain briefly about public accountability. Even though it looks simple, the discourse of public accountability is more complex (Denhardt, 2003, p. 119). Public accountability is also associated with public responsibility. Accountability, and public responsibility are professional standards that must be achieved or implemented by government officials in providing services to the public (Islamy, 1999). Public accountability is the obligation of individuals or authorities who are trusted to manage public resources, and those concerned with them must be able to answer on matters relating to fiscal, managerial, and program accountability (Iqbal, 1995). Public accountability is a principle that guarantees that the administration of government can be openly accounted for (Peters, 2000, p. 19).

In the context of 'old public management', public accountability focusses on ensuring that administrators work with standards and by rules in carrying out their functions (Denhardt, 2003). In the context of 'new public management' (NPM), public accountability places more emphasis on the input, which is measured by the results achieved, and the market created by customers. The NPM views public accountability as accountability to its customers. In the perspective of the 'new public service' (NPS), public accountability determines the ideals that citizens want to achieve. Dunn and Legge state that: "the ultimate aim of accountability and responsibility mechanisms in democratic policies is to assure responsiveness by the government to citizens' preferences and needs" (Legge, 2000, p. 75).

There are five scopes of public accountability. First, fiscal accountability, which is namely accountability for the use of public funds. Second, legal accountability, which is accountability for compliance with legal rules and regulations, which may apply. Third, program accountability, is accountability for the implementation of a particular activity program. Fourth, process accountability, is accountability for the implementation of work rules and procedures. Fifth, outcome accountability, is accountability for results implementation of the work charged (Fernanda, 2002)

Yango (Iqbal, 1995) classifies accountability in four components. Firstly, traditional accountability or regularity. This accountability focusses on fiscal transactions to obtain information about compliance with applicable regulations related to financial regulations, and regulations for implementing public administration. Secondly, managerial accountability, which focusses on the efficiency of the use of resources that become managerial authority. Thirdly, program accountability which focusses on not only adherence to procedures, but also the implementation of the program by the scope of work carried out. Fourth, and lastly, process accountability, which focusses on information about the level of achievement of the implementation of organisational policies, and activities.

There are five types of public accountability. Firstly, is organisational or administrative accountability. This focusses on the accountability of predetermined hierarchical relations. Accountability priorities take precedence over the top leadership level and are followed continuously down. Secondly, is legal accountability. This is responsibility for every administrative action based on legal aspects. Thirdly, is political accountability, where administrators who are bound by the obligation to carry out their duties must recognise the authority of political power holders to regulate, prioritise, and distribute resources and ensure compliance with the implementation of orders. Fourthly, is professional accountability, where accountability is based on the professional code of ethics for public interest. Fifth, and lastly, is moral accountability, where accountability is based on the moral principles that apply in carrying out tasks related to public aspects (Dwivendi, 1989).

From the explanation above, we can make conclusions that there are at least several dimensions in public accountability, such as moral accountability, performance accountability, political accountability, legal accountability, and managerial accountability.

Method

This study aims to develop a framework for public accountability within state Islamic universities in Indonesia. The study uses a literature study approach for developing the framework. The data was obtained from credible literature sources. The data analysis techniques were carried out by adapting analysis techniques as suggested by Bowen (2009), and Zubair (1990). Data analysis was performed through checking, organising, and coding. The analysis of the data underwent several processes including meaning making, interpretations, and conclusions.

Figure 1. Procedures of the Study

Selected Documents

A   B   C

Checking, Organizing, Coding

Meaning Making, Interpreting, Conclusion
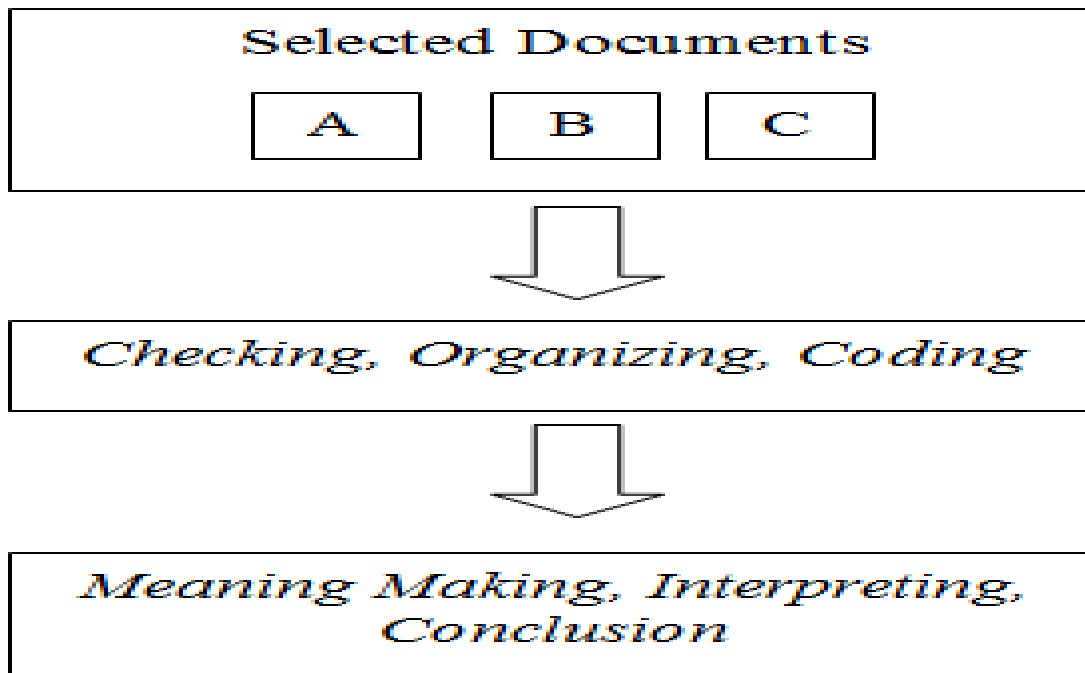
This study begins by gathering documents or literature on accountability. The data is selected, checked, organised, and coded. Subsequently, the data was analysed through meaning making, interpretation, and conclusion. The researcher collected 40 documents that were organised and coded based on their type. The documents consisted of journal articles (JA), books (B), papers (P), and government regulations (GR). The documents were analysed to understand the grand theme (see Table 1).

Table 1: Mapping of Accountability Discourse within the literature

Resources	Themes	Number	Resources	Themes	Number
Journal Articles (JA); Books (B); Papers (P)	Accountability and higher education; Accountability and education; Accountability and public service; Public accountability; Accountability and governance; Accountability and	31 Documents	Governance Regulations (GR)	Law on National Education System; Decree on Higher Education; National Strategic Planning 2005–2025;	9 Documents

	politics; Accountability and democracy; Accountability and identity; Accountability and ideology; Accountability and performance management; Social accountability public policy on higher education; National education; Islamic education.			Ministry of Religious Affairs' Strategic Planning 2005–2019; Ministry of Research, Technology, and Higher Education Strategic Planning 2015–2019.

Research Results, Analysis, and Discussion

There were 40 documents which were analysed, 31 of which were in the form of journal articles, books, and papers, both unpublished and published (Conference Proceedings). There were nine documents which documented the Government regulations. The library research began with the selection of the 40 documents, which the researcher felt were the most relevant for this study. Subsequently, data analysis was performed through checking, organising, and coding. The analysis of the data underwent several processes, which included meaning making, interpretations, and conclusions. There were several themes emerging from the reading and analysis of the content of the 40 publications. These themes will be discussed in the following thematic sub-headings, all of which will be regarded as vital input, containing key elements that will develop the framework on public accountability of the Islamic higher education institutions:

1. Profile of Islamic higher education's role as the guardian of value
2. Horizontal, and vertical Accountability in Islamic higher education
3. Public accountability in a deliberative era
4. Inclusion of ideological accountability in Islamic higher education

Altogether, there were four major themes established, and this gelled and provided the structure for the development of the framework.

Profile of Islamic Higher Education's Role as The Guardian of Value

From the nine documents on the Governance regulations, and the 31 published and unpublished papers, the preamble to this article was established. There was a trend that revealed profiling of the role of Islamic higher education institutions, in an attempt to contrast it to secular or non-Islamic education and promote it as the 'guardian of value'.

Tilaar (2002) says that Islamic education has a profound meaning and describes it by saying that, firstly, Islamic education determines cultural strengths. Three things are inseparable from the existence of Islamic education, namely the presence of believers with the strength of historical values, religious values, and moral values. Secondly, Islamic education as a counterweight to secular education, providing the alternative which promotes balance (Tilaar, 2002, p. 77). That is why Tilaar wants Islamic education to function as 'the guardian of religious and moral values'. Thus, it is clear that as an inseparable part of the national education system, the existence of Islamic education, including its higher education, is an asset that is also very decisive in the development of Indonesia. The role of higher education is highly expected to be a credible moral force in improving the condition of the nation.

Technological change and market globalisation continuously transform the world economy into a knowledge-based one. This transformation brings about the development of human capital throughout the nation. The challenges faced by the development of the world, along with globalisation, must inevitably be responded to by Islamic universities. The institutional transformation of several state Islamic higher education institutions (SIHEs) has led to the upgrade into state Islamic universities (UIN). In Indonesia, up to now, there are at least 17 UINs, 34 IAINs, and seven STAINs (www.Pendis.kemenag.go.id) (see Figure 1). The institutional transformation is to improve the quality of human resources to compete at the global level by developing scientific knowledge, which is in line with the needs of the global community. The graduates are not only supposed to have a strong Islamic understanding, they must also have competencies in natural sciences, social sciences, and the humanities (A'la, 2004, p. 18).

Figure 2. State Islamic Higher Education in Indonesia
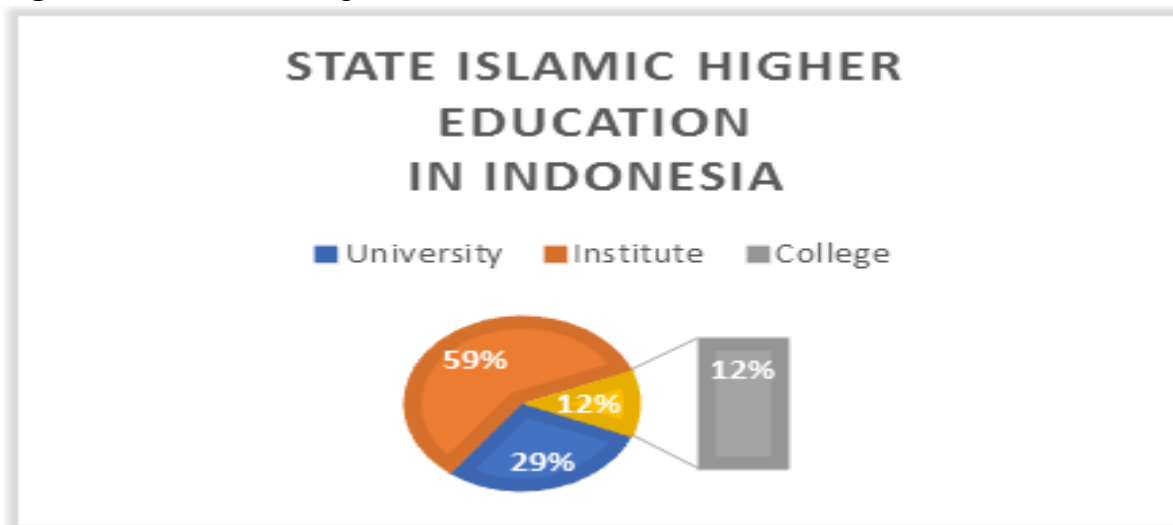
The results of a survey conducted by QS-WUR in 2018 showed that only three state universities are included in the 500 best universities in Southeast Asia, and these have not been able to penetrate into the ranks of the top 100 universities in Asia. Moreover, Islamic universities have not been able to compete against the best. The low competitiveness and ranking of Islamic universities in Indonesia demands the need for the management of universities to continuously improve competitiveness, and the quality of higher education (Fadjar, 1998, p. 4). That is why Islamic higher education must be appropriately managed through good governance. The central issue in good governance is accountability. The critical issue in the discussions today, is in the commitment towards achieving a higher accountability.

Islamic higher education, as part of the Government's agenda and program in developing human resources, certainly does not escape the spirit of building accountability within its systems. Tilaar states that there are at least five things that must receive serious attention in the development of higher education today, namely: accountability, relevance, quality, institutional autonomy, and the development of cooperative networks (Tilaar, 2004, p. 110). Thus, it is clear that in the context of the management of state Islamic higher education, the five aspects become very basic in its development in the future.

Accountability is a responsibility. In education, it implies the overall intention of institutional responsibility for the implementation of education in higher education. Tilaar states that the accountability of a higher education institution refers to the extent to which the institution can provide educational services for the needs of the community (Tilaar, 2004, p. 110).

Horizontal and Vertical Accountability in Islamic Higher Education

The next question is: what is the level of public accountability in Islamic higher education? If we use a measure, such as that obtained from the Human Development Index (HDI), as reported by the UNDP in 2018, then we will realise that Indonesia occupies the one hundred and eleventh position out of 170 countries.

This low rating in HDI shows that for fundamental matters, the level of achievement is still deficient because HDI correlates with four key indicators: life expectancy, literacy rate, the average length of schooling, and purchasing power. The low rating of HDI also indicates the low quality of human resources, and the human resource competitiveness of the Indonesian society. From the results of a survey conducted by the Institute for Management Development, Indonesia was ranked forty-sixth of forty-seven countries in the capacity to offer skilled engineers needed by the labour market. At least, from the description above, we are able to gain a general idea that the actual level of accountability of higher education in Indonesia remains low. This, of course, indicates that Islamic higher education is responsible for the failure in being accountable.

Tilaar explains that in the context of education, there are at least two models of accountability, which are horizontal, and vertical accountability. In horizontal accountability, the implementation of education must have relevance to the needs of the people, who are the first and foremost stakeholders of the education process. The process of education, the purpose of education, educational facilities, including the quality of education, must follow the interests and needs of the community. Therefore, the horizontal accountability of education means that education must answer to the needs of the people who want it. In vertical accountability, what is expected in national education is a binding system. The vertical accountability shows a desire of the people in the archipelago to build one nation, and one culture, which is Indonesian. A sense of unity is required, where everyone lives together as a nation. In achieving this goal, national education must have this vertical accountability, namely the desire to be governed by mutually agreed rules. The central government has the authority to regulate the implementation of national education through mutually agreed standards, such as the national curriculum, accreditation and evaluation systems, educational equity systems, and the quality of education (Tilaar, 2002, p. 26). These things are essential as a reference because the Indonesian people coexist within the wider international community.

Universities are required not only to have accountability to the Government, but also to those interested in the outcome of a tertiary institution, namely industry, parents, and the community. That is why, in the context of accountability, the relevance of educational programs is developed in universities with relevance to community needs, which is

significant, and fundamental (Tilaar, 2002, p. 111). Islamic higher education, as part of the National Education System, has the same accountability as other universities. Islamic higher education comes under a bigger umbrella, namely the National Education System. Education not only demands horizontal accountability, but that which is vertical as well.

Public Accountability in a Deliberative Era

There is an exciting conclusion revealed by King et al. in their article entitled, "The Question of Participation: Towards Authentic Public Participation in Public Administration". They state that in line with the change of society that is more democratic, it would require a paradigm shift among static public administrators, which would enable them to be reactive towards that which would be more dynamic, and deliberative (KIng, 1998, p. 317). A participatory and deliberative approach becomes necessary in the climate of a democratic society. There is no mechanism for 'dictation' in the context of a democratic society.

In the context of the management of Islamic higher education as a public institution, the involvement of public participation becomes necessary. The public accountability of Islamic higher education is also proper in the context of the provision of education. The community must control the quality of graduates. It is interesting to illustrate what India does regarding its higher education, where the people become involved and participate in controlling the implementation of education in their country. In India, there is the Annual Survey of Education Report, which is published by non-governmental organisations to provide annual education reports to the community, and the educational institutions (World Bank, 2007, p. 78). Thus, the public participates in evaluating the quality and performance within education.

The accountability of Islamic higher education in Indonesia should also implement such a participatory approach. The horizontal accountability measures the relevance of higher education, and the expectations of society. The graduates of Islamic higher education must be aware of the needs and expectations of society.

Horizontal accountability does not only think about process, performance, and results or products, but it has to enrich on the relevance of everything within the marketplace, and in the global context. From the context of *NPM,* Islamic higher education must reflect accountability, which not only places priority on input aspects and procedures, but on the results achieved as well (Henry, 2004, p. 179).

The typology of accountability illustrating horizontal administration will include administrative or organisational accountability, professional accountability, and also moral accountability.

Besides horizontal accountability, there is vertical accountability, where an Islamic university should be able to account for its performance based on the ideals set by our national education system, as a nation. In typology, such accountability can fall into the category of political accountability, and legal accountability.

Inclusion of Ideological Accountability in Islamic Higher Education

In the current context, the concept of accountability presupposes what is known as 'ideological accountability'. Ideological accountability is more than political, legal or moral accountability. The ideological accountability determines relevance within an educational institution. Higher education must not only serve the market (market-driven), but the demands of globalisation.

The institution cannot merely rely on performance, and benefits. It is not enough in deliberative society. Grosjean and Grosjean revealed, "Because performance models focus on instrumental and utilitarian concerns, the fear is that the intrinsic value of education may be lost" (Grosjean, 2000, p. 24). Sudiarja in *Driyarkara* has noted that within current education policies, 'national personality' must be included as a calculated issue in education (Sudiarja, 2005, p. 13).

In wanting to achieve success in education, we cannot separate vertical, and horizontal accountability from 'ideological accountability'. The essential values in ideological accountability are national image, and Islamic values. The vertical accountability attempts to seek educational responsibility by fulfilling national education standards, such as that which is stated in national accreditation requirements, and educational equity. Islamic higher education must also insert the fundamental accountability, namely, ideological accountability. Islamic higher education at the levels of college, institute, and university, in general, must have the accountability to create and develop human beings capable of not only competing in the marketplace, but who also display national character, and adhere to the values of nationality, and religiosity (Islamic values). At the moment, Islamic higher education is facing the influence of radical ideologies that are contrary to the ideology of the Indonesian state (Sumbulah, 2017). Talks about national competitiveness in the global community will mean nothing if Islamic higher education does not endorse ideological accountability. Higher education does have to flow within the patterns of market development (market-driven, market force), however, blind submission to markets without regard to the ideals of nationalism is a fatal flaw (Grosjean, 2000, p. 25).

The Development of the Framework for the Accountability of Islamic Higher Institutions in Indonesia

There were form emerging themes captured from the reading of the 40 documents, and they have been discussed above. This includes a profile of Islamic higher education's role as the guardian of value; the horizontal, and vertical accountability in Islamic higher education; public accountability in a deliberative era; and inclusion of ideological accountability in Islamic higher education. These themes helped in the identification of key influencers that will become the main structure of the framework. The Figure 3 shows that the literature generally illustrates two main types of accountability: vertical, which is the adherence to the standards set by the Government, and horizontal, which is accountable to the market needs. These two are described at length in most of the literature. However, there is a third type of accountability, which is less written about. It is referred to as ideological accountability, and the writer feels it is an important element within the framework. Moreover, the inclusion of ideological accountability will strengthen the framework for mainly two reasons. Firstly, Indonesia is a republic that has Pancasila as a main agenda for the state, and which is crucial in uniting people of differing ethnicities. Secondly, the religion of the majority of Indonesians is Islam, and Islamic teachings all lead to accountability, and morality in deeds. The relationship between all three types of accountability (vertical, horizontal, and ideological) and Islamic institutions of higher education is illustrated in the newly developed framework in Figure 3.

Figure 3. The Development of the Framework for the Accountability of Islamic Higher Institutions in Indonesia
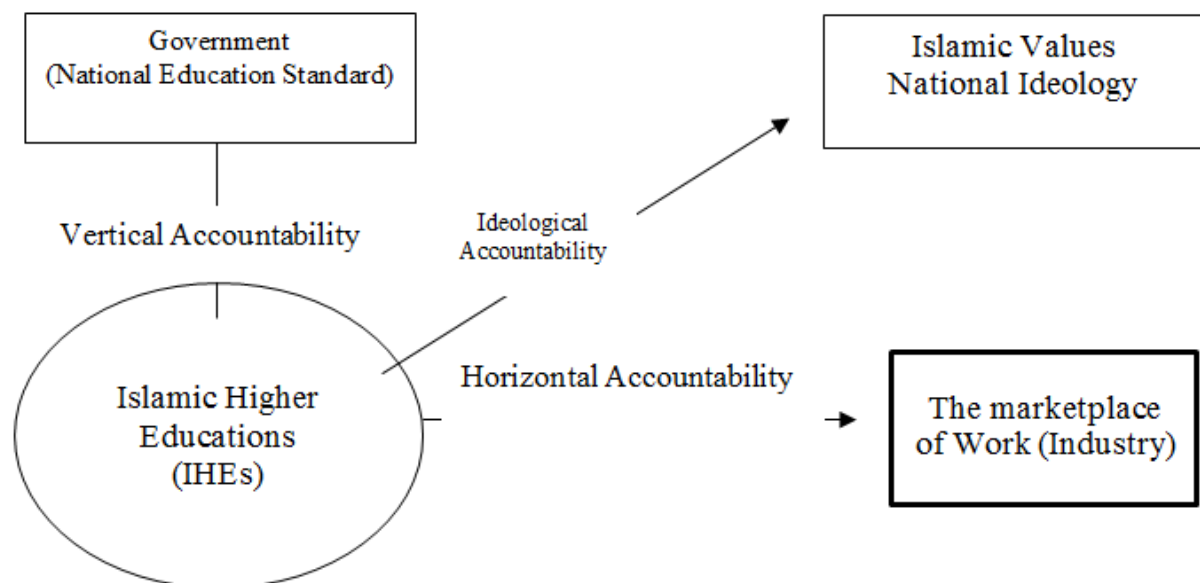
Conclusion

The research concluded that it would be important to realise the advantages of Islamic teachings and incorporate it within the principles of good governance. With good governance, the hope of creating and developing quality and competitive human resources will succeed because it is impossible to produce quality graduates if the 'production machine' is contaminated.

The principle of accountability is in the 'heart' of good governance discourse. In the NPM paradigm, public management accountability is measured not only from the input and process aspects, but more importantly from the outcomes. The accountability of Islamic higher education, as part of the public service, must be to adopt such a model of accountability.

There are two established models of accountability in Islamic higher education. First, the vertical accountability is accountability that prioritises formal and political-legal aspects. This refers to how an Islamic higher education issues attention to the principles of compliance within the standards set by the Government, as an integral part of the National Education System. Second, is horizontal accountability, which is measured by the level of relevance of education programs and graduates produced by Islamic higher education, within the context of community needs (stakeholders). In this context, the accountability of a suitable implementation process (efficiency, effectiveness, transparency, and equality) becomes a presupposition.

Besides the two kinds of accountability, Islamic higher education also requires ideological accountability. A nation must have human resources with a strong national character and religiosity. Ideological accountability should be accountable for creating and developing human beings who can not only compete in the marketplace, but who love the country, and believe that God is supreme.

Implication and Recommendation

The framework developed for public administration provides fresh content in the context of higher education, and the next step is to realise its application within the system. Islamic higher education in Indonesia demands a new approach in public sector management.

Acknowledgement

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