

## Market-Based Accountability At Private Universities In Kendari City, Indonesia

Syamsul Alam<sup>1</sup>, Abd. Rahman<sup>2</sup>, La Ode Mustafa<sup>3</sup>, Layli Juwairiyah<sup>4</sup>

<sup>1</sup> (Faculty of Social and Political Sciences, Halu Oleo University, Indonesia)

<sup>2</sup> (Faculty of Social and Political Sciences, University of Muhammadiyah Kendari, Indonesia)

<sup>3</sup> (Faculty of Social and Political Sciences, Halu Oleo University, Indonesia)

<sup>4</sup> (Student of Master of Communication Science Program, Gadjah Mada University, Indonesia)

---

### **Abstract:**

**Background:** Higher education as a public goods provider is now under pressure to adopt a market-based accountability approach. However, this type of accountability is under exploration, especially in developing countries. Moreover, there are indications that private universities in these countries face more serious challenges, compared to state universities, in terms of market accountability. In light of this literature gap, we selected two private universities in a growing region of Indonesia, to explore market-based accountability.

**Materials and Methods:** This research material is data collected from two private universities from August to December 2019. This research uses a qualitative approach. The qualitative data collection techniques used are observation, semi-structured interviews, and document analysis. The data analysis technique used is a qualitative data analysis interactive model, consisting of data collection, data reduction, data display, and conclusion drawing/verification. Triangulation crosschecking and multiplying descriptions are taken to ensure the validity of the data.

**Results:** Private universities have tried to implement market-based accountability, namely trying to provide good curriculum and high-quality learning facilities and infrastructure. The provision of these two types of public goods and services in both private universities has not been able to fully meet the general interests of students.

**Conclusion:** Private universities lack market-based public accountability. This deficiency exists in both private universities and the institutional base of private universities cannot explain the lack of public accountability to market institutions.

**Key Word:** Accountability; Private universities; Market institutions.

---

Date of Submission: 01-06-2023

Date of Acceptance: 10-06-2023

---

### I. Introduction

The New Public Management (NPM) came in the late 1980s as a new way of understanding the public sector (Broucker et al., 2015; Cepiku; & Mititelu, 2010; Ingrams et al., 2020; Melo et al., 2022; Okolie & Oyise, 2021; Pollitt & Bouckaert, 2017). Under the new approach, the emphasis on hierarchical accountability, in which administrators are accountable to political superiors, shifts to market-driven accountability, where public sector success is measured by outcomes desired by a broad group of citizens (R. B. Denhardt et al., 2014; R. B. Denhardt & Denhardt, 2000; J. V. Denhardt & Denhardt., 2007; Lapuente & Van de Walle, 2020). This new way of understanding accountability also penetrates higher education. Higher education has been seen as part of the public sector (Courant et al., 2006; Sandhu, 2015). As a consequence, universities have come under renewed pressure to adopt market-based accountability approaches (Broucker et al., 2015; Leveille, 2006). Higher education institutions are obliged to provide to market institutions by providing goods and services that meet the needs of students as the main consumers (Cheng, 2012), and adapting educational programs to the job market (Carney, 2006).

Accountability has become fashionable in the public sector over the past two decades (Jacobs et al., 2022; Lindberg, 2013). Conventional public sector literature discusses the concept of accountability as a dynamic social relationship between the accountant and the accountee (Smyth, 2007) The accountee refers to parties that represent the state, such as elected politicians and bureaucrats, while the accountant refers to citizens and civil society (Pazzi & Svetlova, 2021). The mechanism is that the state/government produces and discloses information about its operations, and the public uses that information to monitor, advocate, and secure desired changes (Hutt & Polikoff, 2020). However, as a result of new public management, accountability relationships penetrate the vast public sphere (Lapuente & Van de Walle, 2020). The idea of accountability has now been associated with an important

means of protecting the interests of citizens in diverse venues (Zumofen, 2016, 2022). Higher education institutions, state and private, are not spared from the issue of public accountability (Huisman, 2018; Hutt & Polikoff, 2020) mainly because they produce a broad array of public outcomes (Lee, 2017). Higher education has been considered a public good, at least a publicly provided private good (Stiglitz, 2000). Public accountability is a pillar of modern education efforts (Hutt & Polikoff, 2020).

Referring to the institutional logic framework, Brown (2017) proposes that the accountability of higher education should be addressed to the three main social institutions in which they are embedded, namely the market, the state, and the profession. Before the NPM era, the accountability of higher education to the state and profession was dominant. NPM shifts this accountability focus to results and customer-oriented and market mechanisms (Broucker et al., 2015, 2018; Yamamoto, 2011). Accountability to market institutions is measured by the ability to provide goods and services that best satisfy consumers (J. V. Denhardt & Denhardt., 2007). The accountability of universities to market institutions, thus, is about the extent to which universities can provide goods and services that meet the legitimate expectations of their consumers, and the primary consumers of college products and services are students (Cheng, 2012; UNESCO, 2017). Among the diverse interests and expectations of students towards their colleges, the main one is a good curriculum (Carnell & Fung, 2017; Hicks, 2018) and learning facilities and infrastructure high-quality learning facilities and infrastructure. A good curriculum is desirable because good teaching and learning are greatly enhanced by the quality, relevance, and effectiveness of the curriculum (Stabback, 2016). High-quality learning facilities and infrastructure are desirable because they can facilitate better learning, create a pleasant learning environment, and improve outcomes (Aithal & Aithal, 2019; Khawaja, 2022). Based on the description above, we construct market-based accountability as the ability of universities to provide good curricula and high-quality learning facilities and infrastructure.

Although the accountability of universities to market institutions has been an emphasis in various countries for more than a decade, this type of accountability is still lacking in exploration (Kelchen, 2018). Some empirical research (Al Kadri, 2015; Broucker et al., 2015; Cheng, 2012; King, 2018; Nurunnabi, 2018; Rachman et al., 2017; Reschiwati et al., 2021; Speziale, 2012; Thiel, 2020; Utomo, 2019; Van et al., 2019) generally emphasize traditional accountability that focuses on issues of academic quality and productivity. The accountability of universities to market institutions still requires deeper exploration (Egron-Polak, 2006; Falabella, 2014; Halvorsen, 2016; Semyonov, 2017; Shishlov, 2006; Stensaker & Harvey, 2010). This need is felt especially in developing countries (Halvorsen, 2016) where higher education is recognized as a key force for development (Fan & Popkewitz, 2020; Vlasov, 2021). However, the results of empirical analyses of higher education accountability in these countries are generally inconsistent. Some research (Al Kadri, 2015; Reschiwati et al., 2021) found adequate accountability, but others (Nurunnabi, 2016, 2018) found poor accountability. However, compared to public universities, private universities in these countries face more serious challenges in market-based accountability (Baban, 2021).

Kendari City, the capital of Southeast Sulawesi province, Indonesia, has 25 private universities. Most of them have a secular basis (Hendajany, 2016) while others have a faith base (Hiemstra & Brink, 2006). The two largest of them, judging from the size of the institution and the number of students, are the University of Muhammadiyah Kendari (UMK) and the College of Health Mandala Waluya Kendari (STIKES Mandala Waluya). UMK, a faith-based university, has 18 programs with 7,103 students, while STIKES Mandala Waluya, a secular-based university, has seven study programs with 2,650 students. Previous studies have not explored the accountability of private universities in Kendari City. Meanwhile, the findings of previous studies are inadequate to understand the phenomenon of accountability of private universities in Kendari City because treat universities as organizations with a homogeneous basis. Referring to institutional logic frameworks, each social institution has a unique way of organizing its practices, values, and identity (Greenwood et al., 2017). Filling the gap in the literature, this study aims to explore the accountability of private universities in Kendari City. In particular, the study answers the question of how good market-based accountability is at private universities with two different types of bases. By empirically examining these themes, this study contributes to theoretical discussions about strengthening the accountability of private universities as an evidence-based public sector in emerging regions.

## **II. Material And Methods**

This research material is data collected from two private universities in Kendari City, Indonesia. The data in question has been collected during the period from August to December 2019. This study uses a qualitative approach because the phenomenon of market-based accountability in private universities is a social behavior that includes a complex mix between objectivity and subjectivity. Such phenomena can only be investigated more accurately through the presence of the researcher himself as a research instrument in a real-world setting. The type of data used is qualitative data. The data collection techniques used were observation, semi-structured interviews, and document analysis. Informants consist of faculty members, study program coordinators, heads of quality assurance institutions, and administrators of student bodies. The data analysis technique used is qualitative data analysis interactive models consisting of data collection, data reduction, data display, and conclusion

drawing/verification. Techniques of researching, crosschecking, and multiplying descriptions are taken to ensure the validity of the data.

### **III. Result**

The first dimension of market-based accountability is the provision of a good curriculum of study programs. The goodness of the curriculum is reflected in the learning load and relevance. Private universities apply varying learning loads. At UMK, the minimum study load for undergraduate programs is 150-semester credit units (SKS), while at STIKES Mandala Waluya is a minimum of 144 credits. The standard study load in ministerial regulations is a minimum of 144 credits. In the perception of the head of the institution, the study load is consistent with the general logic of normal student learning of eight hours per day. Private universities do not apply minimal learning loads on the grounds of maintaining substance to achieve quality. The learning load of students in UMK which is six credits greater than the national standard is responded negatively by students. Learning more than six credits than standard, equivalent to two to three courses, is very taxing for students in terms of finances and time. On the other hand, the student learning load at STIKES Mandala Waluya is perceived positively by students. Students who demonstrate seriousness in studying can complete their studies in less than four years. Data shows that student learning loads differ by college. In general, the curriculum that can be provided has not satisfied the general interest of students from the aspect of learning load.

The goodness of the curriculum from the aspect of relevance to the world of work is also different. The preparation of the curriculum design of study programs at UMK refers to national regulations on the Indonesian national qualifications framework (KKNI) and national higher education standards (SNPT). Curriculum improvement is carried out periodically, usually every time it will take part in reaccreditation. Preparation of curriculum preparation is sought through workshops. In particular, UMK as a faith-based university conducts national alignments under the coordination of the Muhammadiyah Higher Education Council. The curriculum structure consists of the core curriculum, institutional curriculum, and al-Islam curriculum. The refinement and alignment of the curriculum is intended to be able to approach the needs of the job market. On the contrary, the curriculum of the study program at STIKES Mandala Waluya entirely refers to the norms of KKNI. Each study program designs the institutional curriculum as distinctiveness of the study program but still maintains it under the vision and mission of the university. The preparation of the program curriculum is carried out in a participatory manner through workshops at the study program level by involving relevant stakeholders. Quality assurance institutions play an essential role in coordinating curriculum improvement efforts. Some programs have developed online research instruments whose information can be accessed by the public. Leaders in both universities have a good perception of the relevance of the curriculum, namely that the curriculum of the study program can maximally support the learning outcomes of graduates. However, some students have a poor perception of the relevance of the curriculum. Some students realize that the curriculum of the study program does not match the needs of jobs both in the industrial sector as the main link of universities today and in the government sector. The current program curriculum does not fully represent the soft skills and hard skills needed on the job.

The second dimension of market-based accountability is the provision of high-quality facilities and infrastructure. Nationally, the government has set standards for learning facilities and infrastructure, namely the minimum criteria for facilities and infrastructure under the needs of the content and learning process to fulfill graduate learning outcomes. Private universities have learning facilities and infrastructure but vary in number, type, and specification. However, both universities did not reach the minimum level set in national regulations. As a consequence, students in both universities have different satisfaction with the provision of learning facilities and infrastructure. Students at UMK in general feel satisfaction and pride in the condition of learning facilities and infrastructure that continue to increase in number, and are getting cleaner and more beautiful. Students have great respect for the leadership's efforts in improving the provision of learning facilities and infrastructure and feel proud to be UMK students. Likewise, the provision of learning facilities and infrastructure at STIKES Mandala Waluya continues to increase from year to year. Progress in improving and structuring the physical aspects of the campus to meet the interests of students is very visible. Students stated that STIKES Mandala Waluya has the proper learning facilities and infrastructure supported by modern information communication technology. However, the results of our study found that students do not understand the minimum standards of learning facilities and infrastructure set by the government. Students are satisfied because they see continuous development in the physical aspects of the campus, even though the current conditions have not met the minimum criteria in national standards. Our observations show that there is a practice of knowledge hiding regarding the minimum standards of learning facilities and infrastructure. Disclosure about the lack of learning facilities and infrastructure is only contained in university policy documents that are not open to a wide range of students.

#### **IV. Discussion**

Market-based accountability in private universities is a complex social phenomenon. The implementation of private universities' accountability to market institutions in Kendari City has not been optimal. There are shortcomings in both dimensions of market-based accountability. The provision of a good curriculum, the first dimension of market-based accountability, has not fully met the general interests of students. The size of the curriculum, as an illustration of student learning load, exceeds national minimum standards and burdens students both financially and time. The relevance of the curriculum, on the other hand, has not been perceived equally by college leaders and students. Students as consumers consider the curriculum of the study program does not meet the criteria of link and match and does not represent the soft skills and hard skills needed in relevant jobs. The provision of facilities and infrastructure, nationally called learning facilities and facilities, also has not met the national standards set by the government. This national standard states the minimum criteria for facilities and infrastructure by the needs of the content and learning process to fulfill graduate learning outcomes. Higher education should be able to provide facilities and infrastructure that exceed the minimum criteria to be able to anticipate the dynamics of the needs of the work environment. After all, universities do not openly communicate the lack of facilities and infrastructure to all consumers. Students as consumers are satisfied with developments in the physical aspects of the campus which have not met the minimum criteria based on national standards.

The provision of curriculum as well as learning facilities and infrastructure in private universities has not been able to provide empirical evidence for market-based accountability approaches as discussed in the literature. The fulfillment of student interests as internal stakeholders, and the adaptation of the program to the job market, have not been a core part of accountability practices. Accountability should center more on student interests, seek to benefit individual student actors and develop strategies that emphasize transaction efficiency, as market logic is discussed in the public accountability literature in higher education (Broucker et al., 2015, 2018; Carney, 2006; Cheng, 2012; Huisman, 2018; Hutt & Polikoff, 2020; Lee, 2017; Leveille, 2006; Pollitt & Bouckaert, 2017; Yamamoto, 2011). An important task of higher education is to produce knowledge, while some knowledge is pure public goods and some are private goods produced publicly. The lack of market-based accountability, as found in two private universities in Kendari City, Indonesia, means that citizens' interests in higher education have not been protected. A market-based quantifiability has not been an important means of protecting the interests of citizens as predicted in the literature (Zumofen, 2016, 2022).

The phenomenon of pseudo-student satisfaction concerning the ability of universities in providing learning facilities and infrastructure can be interpreted that there is a fundamental weakness in the accountability mechanism. Theoretically, the college as an accountee produces and discloses information about its operations, and students as an accountor use that information to monitor and advocate for desired change (Pazzi & Svetlova, 2021; Smyth, 2007). This mechanism should already be a pillar of education provision in higher education (Hutt & Polikoff, 2020). This market-based accountability mechanism does not work as expected, and it differs from previous research (Al Kadri, 2015; Reschiwati et al., 2021) The university as an accountee has produced and disclosed information about its operations, concerning the provision of a good curriculum and high-quality learning facilities and infrastructure. However, higher education as an accountee does not provide information and knowledge to students regarding the up-to-date status of providing a good curriculum and high-quality learning facilities and infrastructure. We call this phenomenon hiding knowledge. Therefore, good curriculum and high-quality learning facilities and infrastructure are instrumental to good teaching and learning (Aithal & Aithal, 2019; Carnell & Fung, 2017; Hicks, 2018; Khawaja, 2022; Stabback, 2016), then the practice of hiding knowledge can harm the general interest of students as the main consumers of higher education, namely the non-realization of graduate learning outcomes. Previous empirical findings, that the accountability of universities in developing countries is poor (Nurunnabi, 2016, 2018), and that private universities in those countries face serious challenges in the area of market-based accountability (Baban, 2021), are in line with findings at a private university in Kendari City, Indonesia.

The findings of this study show that accountability deficiencies exist in both universities studied. The two universities have different institutional bases, one secular and sectoral-based while the other is faith-based, with two different types of bases. While the literature on institutionalism theory predicts the impact of institutional logics on accountability (Greenwood et al., 2017) the research findings at two private universities with different bases do not support the predictions of institutionalism theory. Consequently, the findings of this study support methodological practices from previous research that do not distinguish the accountability of universities according to their institutional base.

#### **V. Conclusion**

Private universities lack market-based accountability. Lack of accountability exists both in the dimensions of providing a good curriculum and providing high-quality learning facilities and infrastructure, both of which are in the general interest of students as consumers. The lack of accountability is the large size of the curriculum and lack of relevance to the world of work, and the provision of learning facilities and infrastructure that are below

national standards of learning facilities and infrastructure. The lack of market-based accountability exists in both private universities with different bases. Based on these findings, it is recommended that private universities be more serious about meeting curriculum standards and national standards for learning facilities and infrastructure, as well as involving students in seeking and sharing knowledge regarding the fulfillment of these higher education standards and services.

## References

- [1]. Aithal, P. S., & Aithal, S. (2019). Essential Infrastructures for World-class Universities. *Research in Higher Education, Learning and Administration*, October, 1–23. file:///C:/Users/37 computer/Downloads/SSRN-id3484071.pdf
- [2]. Al Kadri, H. (2015). Higher Education Accountability Performance in Padang State University. *Journal of Education and Practice*, 6(2), 77–86. <https://www.iiste.org/Journals/index.php/JEP/article/view/19404>
- [3]. Baban, S. M. J. (2021). Private University Governance and Management in Developing Countries. ATINER's Conference Paper Proceedings Series EDU2021-0218. <https://www.atiner.gr/presentations/EDU2021-0218.pdf>
- [4]. Broucker, B., De Wit, K., & Leisyte, L. (2015). An evaluation of new public management in higher education. In EAIR 37th Annual Forum in Krems (Issue September). <https://lirias.kuleuven.be/retrieve/335736>
- [5]. Broucker, B., De Wit, K., & Verhoeven, J. C. (2018). Higher education for public value: taking the debate beyond New Public Management. *Higher Education Research & Development*, 37(2), 227–240. <https://doi.org/10.1080/07294360.2017.1370441>
- [6]. Brown, J. T. (2017). The Seven Silos of Accountability in Higher Education: Systematizing Multiple Logics and Fields. *Research & Practice in Assessment*, 11(2017), 41–58. <https://www.semanticscholar.org/paper/The-Seven-Silos-of-Accountability-in-Higher-Logics-Brown/68ee48dc31f17ffe12215aab0d0fac4e2093e28>
- [7]. Carnell, B., & Fung, D. (2017). Editors' introduction. In B. Carnell & D. Fung (Eds.), *Developing the Higher Education Curriculum: Research-based education in practice* (pp. 1–13). UCL Press. <https://doi.org/10.14324/111.9781787350878>
- [8]. Carney, S. (2006). University Governance in Denmark: From Democracy to Accountability? *European Educational Research Journal*, 5(3–4), 221–233. <https://doi.org/10.2304/eej.2006.5.3.221>
- [9]. Cepiku, D., & Mititelu, C. (2010). Public Administration Reforms in Transition Countries: Albania and Romania Between The Weberian Model and The New Public Management. *Transylvanian Review of Administrative Sciences*, 30E, 55–78.
- [10]. Cheng, M. (2012). Accountability and professionalism: a contradiction in terms? *Higher Education Research & Development*, 31(6), 785–795. <https://doi.org/10.1080/07294360.2011.653960>
- [11]. Courant, P. N., McPherson, M., & Resch, A. M. (2006). The Public Role in Higher Education. *National Tax Journal*, 59(2), 291–318. <https://doi.org/10.17310/ntj.2006.2.06>
- [12]. Denhardt, R. B., & Denhardt, J. V. (2000). The New Public Service: Serving Rather than Steering. *Public Administration Review*, 60(6), 549–559. <https://doi.org/10.1111/0033-3352.00117>
- [13]. Denhardt, R. B., Denhardt, J. V., & Blanc, T. A. (2014). *Public Administration: An Action Orientation*. (Seventh ed). Cengage Learning.
- [14]. Denhardt, J. V., & Denhardt, R. B. (2007). *The new public service: serving, not steering* (Expanded e). M.E. Sharpe, Inc. [http://www.untag-smd.ac.id/files/Perpustakaan\\_Digital\\_2/PUBLIC\\_ADMINISTRATION\\_The\\_new\\_public\\_service\\_serving,\\_not\\_steering.pdf](http://www.untag-smd.ac.id/files/Perpustakaan_Digital_2/PUBLIC_ADMINISTRATION_The_new_public_service_serving,_not_steering.pdf)
- [15]. Egron-Polak, E. (2006). The Public Responsibility for Higher Education and Research – Conclusions and Suggestions. In L. Weber & S. Bergan (Eds.), *The Public Responsibility for Higher Education and Research*. Council of Europe Publishing. <https://rm.coe.int/the-public-responsibility-for-higher-education-and-research/168075ddd0>
- [16]. Falabella, A. (2014). The Performing School: The Effects of Market & Accountability Policies. *Education Policy Analysis Archives*, 22(June), 70. <https://doi.org/10.14507/epaa.v22n70.2014>
- [17]. Fan, G., & Popkewitz, T. S. (2020). *Handbook of Education Policy Studies* (G. Fan & T. S. Popkewitz (eds.)). Springer Nature Singapore. <https://doi.org/10.1007/978-981-13-8343-4>
- [18]. Greenwood, R., Oliver, C., Lawrence, T. B., & Meyer, R. E. (2017). Introduction: Into the Fourth Decade. In R. Greenwood, C. Oliver, T. B. Lawrence, & R. E. Meyer (Eds.), *The SAGE Handbook of Organizational Institutionalism* (2nd ed.). SAGE Publications Ltd. <https://dokumen.pub/the-sage-handbook-of-organizational-institutionalism-2nbsped-1526415054-9781526415059.html>
- [19]. Halvorsen, T. (2016). Higher Education in Developing Countries: Peril and Promise, a Decade and a Half Later: Development Lost? *International Journal of African Higher Education*, 3(1). <https://doi.org/10.6017/ijahe.v3i1.9638>
- [20]. Hendajany, N. (2016). The effectiveness of public vs private schools in Indonesia. *Journal of Indonesian Applied Economics*, 6(1), 66–89. <https://doi.org/10.21776/ub.jiae.2016.006.01.4>
- [21]. Hicks, O. (2018). Curriculum in higher education: Confusion, complexity, and currency. *HERDSA Review of Higher Education*, 5(July 2018), 5–30. [www.herdsa.org.au/herdsa-review-higher-education-vol-5/5-30%0ACurriculum](http://www.herdsa.org.au/herdsa-review-higher-education-vol-5/5-30%0ACurriculum)
- [22]. Hiemstra, J. L., & Brink, R. a. (2006). The Advent of a Public Pluriformity Model: Faith-Based School Choice in Alberta [Abstract]. *Canadian Journal of Education / Revue Canadienne de l'éducation*, 29(4), 1157. <https://doi.org/10.2307/20054214>
- [23]. Huisman, J. (2018). Accountability in Higher Education. In J. C. Shin & P. Teixeira (Eds.), *Encyclopedia of International Higher Education Systems and Institutions* (pp. 1–5). Springer Science+Business Media. [https://doi.org/10.1007/978-94-017-9553-1\\_156-1](https://doi.org/10.1007/978-94-017-9553-1_156-1)
- [24]. Hutt, E., & Polikoff, M. S. (2020). Toward a Framework for Public Accountability in Education Reform. *Educational Researcher*, 49(7), 503–511. <https://doi.org/10.3102/0013189X20931246>
- [25]. Ingrams, A., Piotrowski, S., & Berliner, D. (2020). Learning from Our Mistakes: Public Management Reform and the Hope of Open Government. *Perspectives on Public Management and Governance*, 3(4), 257–272. <https://doi.org/10.1093/ppmgov/gvaa001>
- [26]. Jacobs, S., Boon, J., Wonneberger, A., & Salomonsen, H. H. (2022). Exploring Media-Covered Accountability of Public Agencies. *Administration & Society*, 54(4), 575–604. <https://doi.org/10.1177/00953997211036353>
- [27]. Kelchen, R. (2018). *Higher Education Accountability*. Johns Hopkins University Press. <https://doi.org/10.1353/book.58123>
- [28]. Khawaja, S. (2022). Some insight on infrastructure and resources for private higher education institutions in the UK. *European Journal of Education Studies*, 9(3), 1–13. <https://doi.org/10.46827/ejes.v9i3.4189>
- [29]. King, R. (2018). Evaluating Higher Education by Indicators. *International Journal of Chinese Education*, 7(2), 181–192. <https://doi.org/10.1163/22125868-12340096>
- [30]. Lapuente, V., & Van de Walle, S. (2020). The effects of new public management on the quality of public services. *Governance*, 33(3), 461–475. <https://doi.org/10.1111/gove.12502>
- [31]. Lee, Y. (2017). Understanding Higher Education Institutions' Publicness: Do Public Universities Produce More Public Outcomes than Private Universities? *Higher Education Quarterly*, 71(2), 182–203. <https://doi.org/10.1111/hequ.12120>

- [32]. Leveille, D. (2006). *Accountability in Higher Education: A Public Agenda for Trust and Cultural Change*. Research & Occasional Paper Series. Center for Studies in Higher Education, December, 1–201. <http://cshe.berkeley.edu/>
- [33]. Lindberg, S. I. (2013). Mapping accountability: core concept and subtypes. *International Review of Administrative Sciences*, 79(2), 202–226. <https://doi.org/10.1177/0020852313477761>
- [34]. Melo, S., De Waele, L., & Polzer, T. (2022). The role of Post-New Public Management in shaping innovation: the case of a public hospital. *International Review of Administrative Sciences*, 88(4), 1032–1049. <https://doi.org/10.1177/0020852320977626>
- [35]. Nurunnabi, M. (2016). Political governance and (account)ability of private universities in developing countries. *International Journal of Public Sector Management*, 29(6), 522–544. <https://doi.org/10.1108/IJPSM-09-2014-0112>
- [36]. Nurunnabi, M. (2018). Accounting for Accountability: A Critical Reflection on the Private Higher Education in Bangladesh. *Administration & Society*, 50(3), 429–470. <https://doi.org/10.1177/0095399715587523>
- [37]. Okolie, U. C., & Oyise, U. E. (2021). The Evolution of Management: a Historical Perspective. *Journal of Public Administration, Finance and Law*, 22, 207–215. <https://doi.org/10.47743/jopaf1-2021-22-15>
- [38]. Pazzi, S., & Svetlova, E. (2021). NGOs, public accountability, and critical accounting education: Making data speak. *Critical Perspectives on Accounting*, 92(September 2019), 102362. <https://doi.org/10.1016/j.cpa.2021.102362>
- [39]. Pollitt, C., & Bouckaert, G. (2017). *Public Management Reform: A Comparative Analysis—Into the Age of Austerity*. (4th ed.). Oxford University Press.
- [40]. Rachman, E., Nawawi, J., Arismunandar, Kasmawati, A., & Akib, H. (2017). Autonomy of private higher education management: Financial accountability perspective. *International Journal of Economic Research*, 14(12), 175–185. <http://www.serialsjournal.com>
- [41]. Reschiwati, Pratiwi, W., Suratman, A., & Ibrahim, I. M. (2021). Implementation of Good University Governance in Private Higher Education Institutions in Indonesia. *Journal of Southwest Jiaotong University*, 56(3), 295–306. <https://doi.org/10.35741/issn.0258-2724.56.3.25>
- [42]. Sandhu, R. (2015). Editorial. *International Journal of Research in IT, Management and Engineering*, 5(1), 15–22. [http://www.indusedu.org/pdfs/IJRIME/IJRIME\\_402\\_40407.pdf](http://www.indusedu.org/pdfs/IJRIME/IJRIME_402_40407.pdf)
- [43]. Semyonov, D. (2017). Accountability in education: Meeting our commitments Accountability of higher education institutions (ED/GEMR/MRT/2017/P1/7). <https://unesdoc.unesco.org/ark:/48223/pf0000259565>
- [44]. Shishlov, A. (2006). The Context – Trends in Society and Reflections on Public Responsibility in Higher Education. In L. Weber & S. Bergan (Eds.), *The Public Responsibility for Higher Education and Research*. <https://rm.coe.int/the-public-responsibility-for-higher-education-and-research/168075ddd0>
- [45]. Smyth, S. (2007). Public Accountability: A Critical Approach. *Journal of Finance and Management in Public Services*, 6(2), 27–45.
- [46]. Speziale, M.-T. (2012). Differentiating Higher Education Accountability in the Global Setting: A Comparison Between Boston University and the University of Bologna. *Procedia - Social and Behavioral Sciences*, 47, 1153–1163. <https://doi.org/10.1016/j.sbspro.2012.06.794>
- [47]. Stabback, P. (2016). What makes a quality curriculum? (No.2 IBE/2016/WP/CD/02; Current and Critical Issues in Curriculum and Learning). <https://unesdoc.unesco.org/ark:/48223/pf0000243975>
- [48]. Stensaker, B., & Harvey, L. (2010). Accountability in Higher Education. In B. Stensaker & L. Harvey (Eds.), *Accountability in Higher Education: Global Perspectives on Trust and Power: Vol. i*. Routledge. <https://doi.org/10.4324/9780203846162>
- [49]. Stiglitz, J. E. (2000). *Economics of the Public Sector* (3rd ed.). W.W. Norton & Company. <https://www.pdfdrive.com/economics-of-the-public-sector-d184570009.html#top>
- [50]. Thiel, J. (2020). Student feedback apparatuses in higher education: an agential realist analysis. *Discourse*, 41(3), 471–483. <https://doi.org/10.1080/01596306.2018.1494544>
- [51]. UNESCO. (2017). *Accountability in Education: Meeting Our Commitments*. United Nations Educational, Scientific and Cultural Organization. <https://unesdoc.unesco.org/ark:/48223/pf0000259338>
- [52]. Utomo, D. C. (2019). Responses of accountability transformation practiced in multiple levels of institutional logic for being autonomous state universities in Indonesia. *Jurnal Akuntansi Dan Auditing*, 16(1), 1–29.
- [53]. Van, D. U., Thi, T., & Hien, T. (2019). Higher Education Accreditation and University Autonomy. *VNU Journal of Science: Education Research*, 35(1), 84–95. <https://doi.org/10.25073/2588-1159/vnuer.4211>
- [54]. Vlasov, M. (2021). The higher education system is the driving force of the country's sustainable development. *E3S Web of Conferences*, 258, 10006. <https://doi.org/10.1051/e3sconf/202125810006>
- [55]. Yamamoto, K. (2011). Educational and Public Accountability of Higher Education Institutions in Case of National Universities in Japan. *The Journal of Management and Policy in Higher Education*, 1–19. [https://doi.org/https://doi.org/10.51019/daikei.1.0\\_1](https://doi.org/https://doi.org/10.51019/daikei.1.0_1)
- [56]. Zumofen, R. (2016). Public accountability – A summary analysis (Working Paper de l’IDHEAP 4/2016; Hal-03623871). <https://hal.archives-ouvertes.fr/hal-03623871>
- [57]. Zumofen, R. (2022). Public accountability: a summary analysis. HAL Id: hal-03623871 Raphaël Zumofen Public accountability – A summary analysis Unité Management public et marketing.