

ACCOUNTABILITY IN STAKEHOLDERS PERSPECTIVE: VIEWS FROM STATE UNIVERSITY OF JAKARTA WITH A PHENOMENOLOGICAL APPROACH

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ABSTRACT

State University of Jakarta is one of universities which have the entity of public service (BLU) status. It is focused on financial aspects or paired into financial accountability. It is studied from stakeholders to obtain the meaning of financial accountability and how is their experience in giving the meaning of financial accountability. The purpose of this study is to ask, to listen respondense's explanation through unstructured indept interview, to explore, to map themes relate to the theme of study, to group sub-themes, then to analyze and the main thing is to understand how the meaning accountability is constructed by stakehoders in Faculty of Economic UNJ. It is worth to conduct further research towards agensification concept and its pillars in the contex of universities which have BLU status. This study is using interpretive paradigm approach and transedence phenomenology by Edmund Hussrl. Researcher conducted interiew toward 20 internal and external stakeholders on March 2015. The results of this study are accountability as obligation, accountability as financial report, and accountability as control and audit. This study is expected to be used by university leaders at any level, to be able to make something creative, innovative, and visionary especially in improving the accountability of services to all stakeholders mainly to the students.

Keywords: Accountability, Stakeholders, Phenomenology, Faculty of Economics UNJ.

INTRODUCTION

The dynamic that develops in all global sectors stimulates state university in Indonesia to change as well. This changing does not only occur in knowledge methodology aspects but also in management aspect such as financial and accounting management. The changes are for adaptation to fulfill stakeholders's expectations. To enforce legal power over university autonomy, so it is legalized by law no. 9 year of 2009 about the entity of legal education (BHP). The Climax of citizen's critics towards law no. 9 year of 2009 about the entity of legal education (BHP) is the cancellation of its law by constitutionl court on March 31st, 2010. After its cancellation, the university which is prepared becoming the entity of legal education (BHP) is changed the status to be the entity of public service (BLU). Normatively, the purpose of establishing the entity of public service is to increase the service to citizens by flexibility of financial management which is based on economic princip, productivity and also the implementation of the healthy business practice (Government regulation No. 23, 2005). New

Public Management (NPM) is the management concept which is used to manage the entity of public service (BLU). NPM emphasizes to adopt some private sector management practices and techniques to be implemented into public sectors (Hood, 1991) because the working organization of private business types is assumed more efficiency, effective, and productive (Asropi, 2007), orientation to the result, public service and accountability (Schick, 2004) through market mechanism (Siddiquee, 2006). Education funding in state university requires: first is adequated funding system. Second is balancing the role of government, citizens (learners), and user. Third are efficiency, efectivity, and acoountability in funding. Fourth is the alternative sources of non-conventional funding (endowment, insurance, loan, professional association, foreign affairs, and etc); and fifth is protection for unwealth citizens (Nizam, 2012). So, public expectations for various layers (social class) can be accommodated and other sides of state university are not lack of energy in competing each other and to compete with private universities which have corporate basic.

Based on the regulation of Minister of research, technology, and Indonesia Republic Higher Education No 44 year of 2016 about organization and administration of State University of Jakarta 4th paragraph, article 58, (a) Faculty Senate, (b) Study Program, (c) Administration, (d) Laboratory/workshop/studio, (e) Micro learning, and f. Functional lecturer organization group. The scope of research in this study is focused on financial aspects or paired into financial accountability. It is studied from stakeholders that are about what is the meaning of financial accountability according to stakeholders and how is their experience in giving the meaning of financial accountability. This study would like to reveal “*what*” is actually the meaning of accountability which is constructed by stakeholders in Faculty of Economic UNJ, to understand how is actually stakeholders’s experiences during there are working in their current or previous jobs or wherever they are until they can interpret accountability as they said, to analyze the emerging theme by using phenomenology, researcher wants to explain to the readers that the arised meaning relates to accountability especially financial is certainly not single, it depends on the mind, feeling, expectation, experience contruction of stakeholders, to emphasize that the emergence of phrases that successfully classified and analyzed by researcher is not just forgetting, but it is as indept expression which directly can be followed up by related stakeholders.

The importance of interpreting accountability concept from stakeholders perspective can be shown in the Kholmi et al. research (2015) who analyzed the accountably practice of politic parties from the stakeholders perspective of the regional representative council (DPD) Jombang, whereas accountability is being prerequisite for measuring candidates quality who will be supported by politic parties, financial reporting during campaign, and responsibilities in the form of transparency to public. The importance of interpreting accountability also can be shown in Yuesti et al. finding (2016) who studied the accountability concept of Non-Governmental Organizations (NGO) Maha Bhoga Marga Foundation from the theory of stakeholders perspective, whereas Yuesti et al. stated that stakeholders theory is inadequate for NGO’s accountability, because NGO is not only focused on the relationship between stakeholders (horizontal relationship) but also the relationship to God (vertical relationship). Although the research of accountability interpretation is commonly carried out, the research of accountability interpretation from stakeholders perspective has not been conducted yet for public sector institutions with moves such as PTN BLU which is mandated to withdraw fund from consumers (communities) like companies, although it is not formed to maximalize financial benefits. Problem of this study is what the meaning of accountability by stakeholders of Faculty of

Economic UNJ? The purpose of this study is to ask, listen response explanation through unstructured indept interview, to explore, to map themes relate to the theme of study, to group sub-themes, then to analyze and the main thing is to understand how the meaning accountability is constructed by stakehoders in Faculty of Economics UNJ. Theoretically, the researcher's contribution of this study is analyzing about testing agensification theory which is operated in the entity of public service. Academically, it is worth to conduct further research towards agensification concept and its pillars in the contex of universities which have BLU status. Practically, the result of this study becomes reference for stakeholders who are positioning to have right and obligation to control the performance of state universities which have BLU status.

LITERTURE REVIEW

The paradigm used is (the phenomenology of Edmund Husserl) and also it is based on some previous researches whereas theoretical framework which is used in this research meets variables in this research's title "*Accountability in Stakeholders Perspective at Faculty of Economic, State University of Jakarta*". Initialing this sub-section, it is necessary to explain that State University of Jakarta is state university which has entity of public service (BLU) status. Conceptually, BLU is the representation of New Public Management (NPM). In term of epistemology, NPM theory is the extraction from two major theories that are new institutional economics and managerialism. The pillars that support new institutional economics itself, namely public choice theory, transaction cost economics and agent theory principal. Meanwhile, the pillars that support managerialism are efficiency, bricoleur, literacy, and integrity. Furthermore, to see how agensification theory works in State University of Jakarta which have flexible administration; flexibility in financial management, flexibility in human resources, and flexibility in management and procurement of assets and goods (Lukman, 2013). As for stakeholders who are involved in implementation process (Production of Educational Services) as regulated in regulation of the minister of research, technology, and higher education of Republic Indonesia number 44 year of 2016 about organization and working procedure of State University of Jakarta, third part article 5 is rector.

Based on such accountability model, so intended stakeholders for this study is internal and external stakeholders. When looking at the definition of stakeholders as being influenced by and or may affect the achievement of corporate objectives (Freeman, 1984), or defined as any group or individual who can influence or be influenced by the achievement of organizational goals (Freeman & McVea, 2001), or defined as stakeholders such as the parties or groups of interest, either directly or indirectly, to the existence or company activity, and therefore the group affects and/or influenced by the institution (Kirana, 2009), then in the context of this study, the researcher divided stakeholders into six to be sdjusted to accountability models, namely:

1. Accountability upwards.
2. Accountability to staff.
3. Accountability downwards.
4. Inward accountability.
5. Outward accountability.
6. Self accountability.

Stakeholders who are included in internal category are those in regulation of the minister of research, technology, and higher education of Republic Indonesia number 44 year of 2016 about organization and working procedure of State University of Jakarta is referred to Faculty

organ. Meanwhile, stakeholders who are included in external category are those in regulation of the minister of research, technology, and higher education of Republic Indonesia number 44 year of 2016 about organization and working procedure of State University of Jakarta is referred to rector organ and other stakeholders who are not included in organization such as students, alumni, and parent students. Related to the divided of stakeholders either internal or external, the focus of this study cannot be separated to the leader role of top faculty level (Dean) and University level (Rector), because both of them are as autonomy decision maker and really influence in organizational context where they exist (Daft & Weick, 1984; Katz & Kahn, 1978; March & Simon, 1958).

RESEARCH METHODOLOGY

This study is using interpretive paradigm. It emphasizes explicitly and implicitly to interpret and to understand the meaning or someone's interpretation towards texts and symbol, it is not to explain and to predict as positivism paradigm (Paranoan, 2015). Based on the above interpretive paradigm, the approach of this study is phenomenology. Phenomenology used in this study is Edmund Husserl, there are keywords to analyze this study, namely:

1. Noema.
2. Noesis.
3. Epoche (Bracketing).
4. Intentional Analysis.
5. Eidetic Reduction (Ari Kamayanti, 2016).

Those keywords are as tools in conducting transcendence phenomenology. After transcribing the result of interview, researcher identified which are noema and noesis. These include in identifying experience process which was said by respondent. In transcendence phenomenology, it is called as intentional analysis. When this failed in identifying, the process to conduct abstraction or eidetic reduction will be felt partially. To anticipate this, researcher understands epoche.

Data Collecting Technique

Researcher conducted interview to obtain oral information from respondents directly. These respondents are: Mr. Dedi Purwana (Dean of Faculty of Economic), Mr. Ari Saptono (Vice Dean II of Faculty of Economic), Mrs. Nur Amalia (Coordinator of Study Program S1 accounting of Faculty of Economic), Mrs. Yunika (Coordinator of Study Program D3 accounting of Faculty of Economic), Mrs. Maya (Financial Head of Faculty of Economic), Mrs. Enung (Financial Staff of Faculty of Economic), Mrs. Muniroh (Financial Staff of Faculty of Economic), Mrs. Sri Zulaihati (Lecturer of Faculty of Economic), Mrs. Etty (Lecturer of Faculty of Economic), Mrs. Erika (Lecturer of Faculty of Economic), Mr. Arik Fauzan Hakim (Head of Student Association), Mrs. Widji Rukanah (Student's parent), Mr. Achwal Farizi (Alumni of Faculty of Economic UNJ), Mr. Komarudin (Vice Rector II UNJ), Mr. Hamdani (Head of BAUK UNJ), Mr. Sjachrian (Head of BAPSI UNJ), Mr. Eddy Witanto (Head of Financial UNJ), Mrs. Feny Daruni (Financial Head of Community Fund UNJ), Mrs. Arita Marini (Head of SPI UNJ), Mrs. Ratna (SPI UNJ), dan Pak Zaky (Coordinator of Accounting Staff UNJ). Interview was held on March, 2015. Researcher also conducted collecting data by using partisipative observation for some activities. In other words, researcher is not being passive researcher, but also researcher has role for certain research object. In this study, researcher has ever been as Rector supporting development

staff in financial administration, whereas researcher had involved in the preparation of accounting system in UNJ. Documents were used in this study consist of: (1) The regulation of Law which relates to PK-BLU, (2) RKA-KL (3) UNJ Financial Report, Besides, researcher also used kind of documents related to focus of the study, such as journal, books, archives and other supporting documents.

Data Processing Technique

Researcher conducted transcribing toward interview results with 20 stakeholders. Second, researcher classified into 20 folders which consist: (1). Files recording sound, (2). Transcript file of interview recording, (3). Other files specifically created according to the theme name that emerged from each interview result with 20 stakeholders. To facilitate the researcher, the transcript of the interview results (based on a particular theme) was copied and pasted into a file that has been emblazoned with a certain theme name as well of course without having to remove the main file results transcript interview.

Data Analysis Technique

The type of this study is inductive. First step, conducted textual description for classified themes, second step, conducted structural description. After the data analysis was done through textural descriptions and structural descriptions, the question arises: where are the positions of the devices or other phenomenological keys that actually become mutually supporting parts placed?

The device and the key question as *epoche*, analysis and eideticintentional reduction has its own place in the process of data analysis in this study.

RESULTS AND DISCUSSION

Results of this study were obtained through data process and analysis, namely: first, accountability is as obligation. Second, accountability is as financial report. Third, accountability is as control and audit. In this textual description process, then in early stages every noema that appears to be positioned subjective, it is truly thought, felt, expected, and directly experienced by stakeholders.

Accountability as Obligation in Stakeholders's Perspective at Faculty of Economic UNJ

During the data process, researcher has worked with the mapping process to the sub-themes that appeared and related to the meaning of accountability as obligation. In another sense the researcher classified sub-themes that were semantically relevant and also coherent with the meaning of accountability.

Structural Description 1: The Accountability to Allah SWT

Stakeholders who intensively and deeply built awareness about how the form of accountability to Allah SWT among them, those are: Mr. Dedi Purwana (Dean of the Faculty of Economics), Mr. Komarudin (Vice Rector II UNJ), and Mrs. Erika (Lecturer of the Faculty of Economics), Mrs. Ratna (Unit Internal Supervisor). When researcher conducted "*epoche*" in between interviews, it directly exposed "*noesis*" that can be interpreted that long process of

their experiences became forming a basis of awareness of the accountability meaning as a form of accountability to God. The point “(*eidetic reduction*)” that should not be the paradigm of materialism that was formed in the awareness, it made the stakeholders forget the true meaning of accountability in after life phase and only to God.

Structural description 2: Accountability to the Leaders

In the phrase was delivered by Mr. Dedi Purwana (Dean of Faculty of Economic) to researcher, he showed how to internalize basic concept of governance trust and in other sides to internalize how to governance trust can be communicated to stakeholders. It means indept meaning “(*noesis*)” of awareness which was said by Mr. Dedi Purwana as the dean of Faculty of Economic that the meaning of accountability as obligation cannot be released from “*what*” that must be accounted and cannot be released from “*how*” administration “*what*” must be accounted. According to other stakeholders, accountability to the leaders must be done by attaching supporting documents.

Structural Description 3: Accountability to Students

The core “(*eidetic reduction*)” of accountability to students which was said by Mr. Dedi Purwana (Dean of Faculty of Economic) that process of service production must be maximal and holistic. It was showed by expecting that satisfaction of the services is truly felt by students and stakeholders.

Accountability as Financial Report in Stakeholders’s Perspective at Faculty of Economic UNJ

Based on the results of data processing and data analysis of previous textural descriptions, there were found three sub themes intersubjectively coherent in the horizon awareness of stakeholders when were asked about accountability that was interpreted as a report. Three sub themes are: transparency of financial report, professional human resources, and integrated accounting system.

Structural Description 1: Transparency of Financial Report

In relation to stakeholders, the actual tactical and technical (according to Mr. Dedi Purwana) there were two directions to where the report was given; first to the internal faculty of Economics itself such as senate and lecturer, second to the community. According to other stakeholders in dept meaning “(*noesis*)” cannot be separated from how to give meaning to accountability as a form of accountability report which was represented in the form of a report. It should be administratively in accordance to the regulations and applicable procedures.

Structural Description 2: Professional Human Resources

In term of phenomenology, the expectation of performance improvement and BLU acceleration in achieving brilliant prestation from “*what*” and “*how*” that was said by Mrs. Arita Marini (Head of SPI) is the representation of awereness to be positioned as lecturer and also head of SPI. Regardless of how the expectation will be responded by leaders. So, the core “(*eidetic*

reduction)” in the financial management of the entity of public service should be handled by professional.

Structural Description 3: Integrated Accounting System

By showing “*noema*” dan “*noesis*” (expectation of Coordinator of accounting Staff UNJ with integrated accounting system) and intentional analysis related to a shift in consciousness from *noema* to *noesis* also internal dynamic suggested that “(*eidetic reduction*)” that arises high expectation from stakeholders toward the using of integrated accounting system must be balanced with commitment strengthen of the development of professional human resources, to be adaptive toward the changes and advancement of technology information system including accounting system, so that the technical level can be efficient and maximize performance in financial governance as expected by other stakeholders.

Accountability as As Control nd Audit in Stakeholders’s Perspective at Faculty of Economic UNJ

Structural Description 1: Control and Audit Performed by Intenal Control Unit (SPI)

The long process of “*experiencing*” particularly is always instropection will form srong and resilient personality that can implement any kind professionalism value including financial report either submitted by lower or higher stakeholders. Through intentional analysi process, the depth meaning of accountability has strong relevance to internal control including internal audit, it was suspected because many correlations between SPI opinion and there were occured in UNJ contex. Control and internal auditor process was performed by SPI must be re-evaluated the strategy form to be more applicative and responsive over kind of responds and feedbacks which were felt experienced by SPI.

Structural Description 2: Cotrol and Audit performed by External Auditor

External audit such as BPK and Inspectorate General who conducted audit and got the findings are expected to be a control tool and simultaneously motivate stakeholders in the university which have BLU status, to be more leverage in fixing various issues including improving the quality of accountability and the synergy expectation between BPK and SPI.

CONCLUSION

In general, the description of how accountability is actually interpreted by the stakeholders in the Faculty of Economics UNJ, it cannot be separated from their respective positionality awareness. Apart from the influence of positionality awareness of each stakeholder, religious and cultural values are also very meaningful in participating of producing and reproducing the meaning of accountability. The values of religion are to be read, understood, interpreted, internalized and externalized by each stakeholder. Included with cultural values; Read, understood, interpreted, internalized and internalized by each stakeholder until both values derived from religion and culture can affect how accountability is interpreted. The values of religion and culture must be obtained through a long process of experience either in families, educational institutions, social communities, and work places.

1. **Accountability as obligation:** Through traditional social science approaches to stakeholders, the application of agensification theory in the context of university which has the entity of public service status should be used by university leaders at any level, to be able to make something creative, innovative, and visionary especially in improving services to all stakeholders mainly to the students.
2. **Accountability as financial report:** Based on “*eidetic reduction*” was obtained by researcher showed that horizontally, intersubjectivity was built by stakeholders showed that there is high expectation that will be integrated accounting system. So, the recording process for every transaction based on actual truly fulfill accounting standard which has been agreed by minister of education and minister of finance.
3. **Accountability as control and audit:** The conclusion of the internal audit by “*eidetic reduction*” was obtained from stakeholders showed that horizontally, intersubjectivity was built from stakeholders that illustrated there are high expectations from them to get feedback from SPI performance related to general university financial performance by attaching its report and there is accountability in it. In addition to the external audit conclusion based *eidetic reduction* was obtained from stakeholders showed that horizontally, intersubjectivity was built from stakeholders showed there is high expectation of the external auditors’s role to participate in performing an audit of UNJ financial performance by attaching its report. It includes the expectation to be synergy between BPK and SPI.

In addition, students who are internal stakeholders and also the main consumer of BLU service interpret accountability as transparency which can be manifested by involving the students. This is in the line with student alumni who interpret BLU’s accountability as there is strength commitment (willingness) from BLU side to involve students in the process of budget planning, whereas students or alumni can be the role as control consideration senate.

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