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Building Good University Governance on Universities in Indonesia

Dr. Atang Hermawan, SE., M.S.I.E., Ak.
Dean of Economics Faculty, Pasundan University
hermawan.atang@yahoo.com

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ON UNIVERSITIES IN INDONESIA

By:

Dr. Atang Hermawan, SE., M.S.I.E., Ak.

Dean of Economics Faculty, Pasundan University

I. INTRODUCTION

Success is a dream or often called the goal of any healthy organization or wants to be healthy. Organization is an entity that is very diverse both in terms of the law, objectives, scope of activities and segments of the community served. In accordance with the goal, then a healthy organization must continuously improve the quality of the performance to the satisfaction of the community served. The success of an organization can be achieved if the quality of service can give satisfaction to the people it serves that also called customer. Thus, an organization must be able to create a system and manage the system in order to be able to increase service quality continuously.

Many elements or components of the University must be consolidated and empowered, so that the University is able to develop the quality of services continuously, to successfully realize the vision and mission that has been set. Strategic elements that must be consolidated, empowered or improved are the quality of academic programs, the quality of human resources, quality of infrastructure, and a supportive academic environment. But the will to improve the quality of these elements, must be supported with a method to realize the system of good or high quality governance.

Based on the regulation of higher education, including: the Decree of the Minister of National Education of Republic of Indonesia No. 234/U/2000 on Guidelines for the Establishment of Higher

Education (and updated by the Regulation of the Minister of Education and Culture No. 95/2014), the Higher Education Law No. 12 of 2012, and Government Regulation No. 4 of 2014 on the Implementation of Higher Education, that the minimal amount of lecturer in each program of study is as the following table:

| Types of University | Academy | Polytechnic | College/Institute/University | | | |
|---------------------|-----------------|-----------------|------------------------------|-----------------------|------------------|----------------------|
| | Diploma Program | Diploma Program | Diploma Program | Undergraduate Program | Graduate Program | Postgraduate Program |
| Magister | 6 | 6 | 6 | 6 | - | - |
| Doctor | - | - | - | - | 6 | 4 |
| Professor | - | - | - | - | - | 2 |

Reaffirmed in the Director of Institutional and Cooperation Letter No. 4798/E.E2.3/KL/2015 dated June 23, 2015, that the lecturer continues to be one of the aspects that must be reported by each study programs in higher education through the Higher Education Data Base. Fulfillment of the minimum number of lecturer in each program of study is one indicator of healthy and adhere to the principle college. And informed that the study programs that have a number of lecturers minimal ≤ 6 on the Database of Higher Education as of July 31, 2015 will be given a Warning Letter issued by *Kopertis*¹ three (3) times, with between two (2) consecutive months.

During the process of issuance of Warning 1-3, universities are allowed to improve the condition of a minimum number of lecturers, thus meeting the requirements of regulations and legislation in force. If on January 31, 2016, the number of lecturers minimal of study program has not changed, and remains ≤ 6 , the status of the study program in Higher Education Data Base will be on non-active. Meanwhile, the study program that have a minimum number of lecturers = 0 in the Higher Education Data Base as of July 31st, 2015 will be in the non-active status. During the provision of warning letters and sanctions the status of non-active for the study program, then the nomination of accreditation to BAN-PT², certified teachers, as

¹ Kopertis (*Koordinasi Perguruan Tinggi Swasta*) = Private College Coordination

² BAN-PT (*Badan Akreditasi Nasional Pendidikan Tinggi*) = National Accreditation Board for Higher Education

well as grants and scholarships by the Directorate General of Higher Education for the study program will not be processed or will be delayed until there is improvement of data and the status of the study program in Higher Education Data Base.

To reactivate the status of the study program in the Higher Education Data Base, study programs must meet the applicable rules concerning minimal number of lecturers, and can only be done through the renewable data and status of the study program in the Higher Education Data Base, complemented by the results of the verification conducted by each *Kopertis*.

There are 3 organizations most dominant and influential in assessing the quality of higher education, namely (1) the Times Higher Education World University Rankings (abbreviated as THE), since 2004, British origin, (2) Academic Ranking of World Universities (ARWU) - since 2003, Chinese origin, and (3) QS World University Rankings (QS) - since 2004, British origin. THE and QS world first (2004 - 2009) cooperate in research and publication. Then split up because THE collaborated with Thomson Reuters, while QS cooperation with US News, until finally the 2014 US News publishes its own global university rankings.

Those three organizations issuing the ranking of best university in the world and is recognized for its effect has been established for a long time (2003/2004), the indicators used are very strict, the data obtained through research, cooperative by the world's leading magazines, and some countries (e.g. Russia) asking them to rank in the country. THE, QS and ARWU indeed proved popular in Google. All three entered the first page of Google search engine, even THE and QS is the order of 1 and 2.

The methodology used by QS World are the following indicators:

1. Academic Reputation (40%)

Academic reputation is measured using a global survey, the responses from academics around the world, in which academics were asked to identify the best work of the institution they trust its expertise.

2. Employer Reputation (10%)

Employer reputation for indicator knowing how the university is viewed in the job market. Based on a global survey, asking employers to identify universities/colleges produce graduates that they deem best.

3. The ratio of Student / Faculty (20%)

It is a simple measure of comparison of the number of academic staff relative to the number of students.

4. Excerpts Research per faculty (20%)

Indicators to assess university research results. Collected using Scopus, the world's largest database of research abstracts and citations.

5. The ratio of International faculty (5%)

6. The ratio of International students (5%)

Two of these indicators (item 5 and 6) is to assess the success of the university attracting students and lecturers from other countries, or the proportion of international students and lecturers.

Here are the latest results of QS World University Rankings of Top Universities in the World 2014/2015.

For the Top 10 best universities in the world in 2014/2015, out of 891 universities in the world are:

1. Massachusetts Institute of Technology (MIT) -USA, score 100
2. University of Cambridge-United Kingdom, score 99.4
3. Imperial College London-United Kingdom, score 99.4
4. Harvard University-USA, score 99.3
5. University of Oxford United Kingdom, score 99.2
6. UCL (University College London) -United Kingdom, score 99.2
7. Stanford University -USA, score 98.3
8. California Institute of Technology (Caltech) -USA, score 97.1,
9. Princeton University-USA score 96.6
10. Yale University-USA score 96.5

In the list of 891 universities in the QS World, it turns out there are 8 universities in Indonesia, namely the universities that had been seen as the best university in Indonesia, namely:

1. Rating 310 University of Indonesia, Jakarta, score 40.9
2. Ranked 461 Bandung Institute of Technology (ITB), Bandung
3. Rating 551 Universitas Gadjah Mada (UGM) in Yogyakarta
4. Rating 703 Airlangga University (Unair), Surabaya
5. Rating 719 Bogor Agricultural University (IPB), Bogor
6. Rating 725 Diponegoro University (Undip), Semarang
7. ranking 767 Sepuluh November Institute of Technology (ITS), Surabaya
8. Rating 826 University of Brawijaya (UB), Malang

Comparison of the score University of Indonesia (score 40.9) with the ranked 200th (score 53.9) are not too far away. But the ranked 100 score is as high as 70.5, so there is a very little chance of universities in Indonesia entered the rank of top 100 universities in the world.

Since the reform was initiated, a variety of fundamental changes in governance corrected, education is no exception. Government for 32 years under the rule of the New Order is highly centralized, has significant changes into a decentralized government. The issuance of Law No. 22 of 1999 on Regional Government which then undergoes refinement into Law Number 32 Year 2004 regarding Regional Government as the juridical basis of changes in the system of government in Indonesia. Among the authority or affairs that also decentralized the authority or business education.

Strategic issues continued voiced by various groups in this country which are the demands on good governance and accountability. Later on also developed the demands of good corporate governance for non-governmental sectors, especially in public companies and the like. Both of these during the new order were barely audible, now it evolved into the focus of public attention, especially among the educated and the college.

Based on the Open Budget Index (OBI) launched in 2012 by the International Budget Partnership (IBP), on January 23, 2013, showed an increase in budget transparency index score of Indonesia from 51 in 2010 to a score of 62 in 2012. Secretary General of Indonesia Forum for Budget Transparency, Yuna Farhan explains, a score of 62 indicates the transparency of the budget Indonesia is ranked the highest in Southeast Asia. And confirmed that when compared with the countries of Southeast Asia, Indonesia was the most highest in the year 2012 with a score of 62. Philippines with a score of 48, Malaysia 39, Thailand and Timor Leste each with a score of 36, Vietnam 19, Cambodia 15, and Myanmar 0. Source: OBI, Cikini, Central Jakarta, Sunday (03/02/2013).

Indonesia's score is above the average score of the 43 of the 100 countries surveyed. But compared with the year 2010, the Philippines was the highest. And in 2012, Indonesia became the highest in Southeast Asia.

After seeing that bureaucracy had only used as a political tool for the ruling regime, the people now have difficulty to appreciate what is done by government officials, bureaucrats or other elements contained in the public bureaucracy. Hence the principal task of decision-makers within a few years after the reform movement is regaining public trust while proving that the whole political process and the policy making that happen will benefit the people. In other words, the accountability of public bureaucracy and good governance (good governance and good corporate governance) will be a crucial point for the direction of the development of democracy in Indonesia.

In view of the general public, they call government officials and the public bureaucracy that is those who have a direct bearing or working in the government sector as the government apparatus or working in the public sector, including the education sector. There is a relationship that can be drawn that talk about public accountability and good governance, meaning accountability is inseparable from good governance in education. However, keep in mind that not a few organizers of the activities in the field of education, which is managed by those who are not civil worker or in other word not a direct part of the government.

This group is known as a private educational institution run by a social institution (such as foundations, social organizations, religious organizations and others), and these private universities professionally managed by professional groups. Substantially two types of this kind of education management either under the management of government or private, there is a point in common, namely the public service, these factors give rise to the need for public accountability and good governance.

The implementation of an institution of higher education needs to begin to be explored in deeper. It became urgent after the practice that creates new challenges in organizing a college. These new challenges are aspects that were not taken into account by public universities in Indonesia, including how to cultivate sources of new funding productive, financial management, greater freedom in formulating the curriculum and other matters related with academics, public accountability and so on.

New ideas began to emerge about how the concept of the organization of higher education institutions that are considered to be ideal for facing new challenges. The concept is, regardless of its form, seems to have to pay attention to the involvement and meeting the needs of all stakeholders (interested parties) were associated with higher education institutions, considering the ideal role of higher education for a nation that is so vital in producing best generation and observed that the college environment is a community that is relatively critical (or need to be trained to be critical) of the issues around it.

The one concept that is currently mainstream in the administration of the college is the concept of good university governance. This concept is actually a derivative of the concept of governance more generally, which is good governance. This paper is designed to try to give a discourse in trying to understand the concept of good university governance, with long-term expectations that the campus community is able to be moved to try to understand and critically involved in providing inputs to the implementation of better universities.

In addition, this paper will also try to participate in providing a food for thought in the debate over whether higher education can be classified as a public goods or private goods. This debate becomes a

discourse that answers will underlie how the management of a good college is and how the universities should put itself in the middle of the community and nation. Again, the paper is arranged not to impose an argument or idea to another party, but rather is meant to be a food for thought for all those who feel concerned with higher education and higher education institutions in Indonesia, to then jointly formulate what should we put higher education and higher education institutions in the life of society.

II. GOOD GOVERNANCE CONCEPT

One important aspect to measure today college success is good governance, a functioning system to direct and control an organization. Governance concept was developed as a form of disillusionment with the concept of government that positions the Nation (government) in a position that is too dominant. In the concept of government, the Nation is a public institution that has coercive power legally representing the public interest.

The term "government" and "governance" are often considered to have the same meaning, namely how to implement the authority in an organization, institution or country. Government is the name given to the entities that hold the power of government within a country. The term "governance" is already known in the literature administration and political science since Woodrow Wilson introduced the study field about 125 years ago. But during that governance is only used in the context of corporate organization and management of higher education institutions.

The most fundamental difference between the concept of "government" and "governance" lies in how the organization of the political authorities, economic and administrative management of the affairs of a nation. The concept of "governance" connotes a more dominant role for government in organizing various authorities earlier. While governance implies a nation how to distribute power and manage resources and the various problems faced by the community. Indeed, the concept of governance should be understood as a process, not as structure or institution. Governance also shows inclusivity. If the government is seen as "them", then the governance is "us".

From the economic concept of education, Elchanan Cohn (1979) states that education is promoted as an industry. In the United States, education is one of the industry giants in the context of the 1975-1976 school year involving at least 3 million teachers, 60 million students in formal schools, and take up costing more than 12% of US GNP. Education industry employs a lot of manpower. In addition to teachers and staff, the education sector also absorbs the other 6 million workers. Number of teachers (teaching profession) occupies a significant portion in absorbing labor. Total cost of regular schools in terms of the current budget, capital investment and interest has increased from US \$ 4.8 billion in 1957-1960 to US \$ 108.4 billion in 1974-1970 and 1974-1975. Educational investment has increased from 6.2% of GNP in 1950 to 12.3% in 1975. Between the years 1960 to 1975, College total revenues increased more than 6 times. Higher Education revenue comes from government sources, parent/student donations, individual donations and the help of private companies. Because of the educational process involving the use of a scarce resource, it is necessary to have economy ideas, concerning: (a) the identification and measurement of the economic value of education; (b) the allocation of resources in education; (c) teachers' salaries; (d) the education budget; (e) the management and planning of education.

Specifically the application of economic concepts in education referred to by the economics of education. Economic education is an activity about how people and societies choose with or without money to utilize productive resources that are scarce to create the kinds of training, development of knowledge, skills, thoughts, character and others, especially through formal education within a period of time and distribute them, present and future in the community. In essence, the economics of education relates to (1) the implementation of education, (2) the distribution of education among individuals and groups in need, and (3) the costs incurred by the public or individuals for educational activities, and what kinds of activities are needed.

Discourse on "governance" emerged about 15 years, especially after the various international financing institutions require "good governance" in a variety of aid programs. By theoreticians and practitioners of public administration Indonesia, the term "good governance" has been translated into

governance mandate (Bintoro Tjokroamidjojo), good governance (UNDP), good and responsible governance (LAN), and there is also interpreted as narrow as a clean government.

Aristo, A.D. (2005) promoted the discourse of a similar concept for the college, which is good university governance. Both of these concepts, the concept of good corporate governance and good university governance is actually a derivative of the concept of governance more generally, which is good governance.

Education is recognized as an investment in human resources. Education contributed greatly to the development of social and economic life through increased knowledge, skills, prowess, attitude and productivity. According to economists in education, it is vital for the efficiency of education and the availability of competition. On the basis of economic principles that education institutions will compete to give the best to teach things that are useful.

In the process, education requires sacrifices that are directly in contact in the educational process, including the costs. The cost will be directly in contact with the components of the quality of education to be achieved. Education expenses include: expenses for regular activities and development expenditure (termed as capital). In the world of education, there is also known as direct costs (by school, student or student's family as additional costs for room, board, clothing, transportation, books, stationery, sports equipment, etc.), and indirect costs (for example: the cost of lost opportunity as revenue lost by the students because of the school, the tax exemption that generally enjoyed by non-profit institutions and others).

In the future, based on economic analysis that a college education as an industry, it should have to be able to ensure that good corporate governance can be applied to any aspect at all levels in higher education institutions.

Marcello Bianchi, Chair, OECD Corporate Governance Committee stated that the Achievements in Asia over the last 15 years include:

- a. The emergence of a corporate governance infrastructure,
- b. More widespread global implementation of the standards embodied by the OECD Principles of Corporate Governance,
- c. A high level of awareness and use of the OECD Principles as a best practice benchmark

Dan Country assessments using the OECD Principles are Bangladesh, 2009 ; China, 2010 ; Hong Kong, China, 2003 ; India, 2004 ; Indonesia, 2004 and 2010 ; Korea, 2003 ; Malaysia, 2001, 2005 and 2012 ; Pakistan, 2005 ; Philippines, 2006 ; Thailand, 2005 and 2013 ; Viet Nam, 2006.

John Fielden (2008) states that the most important role of the State in tertiary education is to set a vision and a strategy. This can involve seeking answers to major questions such as:

- What is higher education for?
- What are the principal goals that it should achieve in our country?
- What targets should be set in terms of participation in higher education?
- How will these targets be achieved – by what form of institution, by what mode, over what time?
- What is the role, if any, of the private sector and the community?

Strategic planning studies in higher education have for example been carried out in Pakistan, Bangladesh, Malaysia, New Zealand, Tanzania, South Africa, the United Kingdom and some states in the U.S. These strategic exercises are usually lengthy processes lasting at least a year with several levels of technical support and public consultation on the draft outcomes. In South Africa, for example, the National Commission on Higher Education had four sub-committees working for it (transformation, funding, size and shape, and governance), while in Bangladesh there were six expert groups (covering the size and shape of the sector, quality, finance, information and communication technologies (ICT), research, and staffing) that reported to a strategic planning committee.

One feature of such strategies is that they frequently set out a vision for higher education for the future, for example:

Pakistan: “Transformation of our institutions of higher education into world class seats of learning, equipped to foster high quality education, scholarship and research, to produce enlightened citizens with strong moral and ethical values that build a tolerant and pluralistic society rooted in the culture of Pakistan.” (Pakistan Ministry of Education 2002)

United Kingdom: “Higher education is fundamental to the social, economic and cultural health of the nation. It will contribute not only through the intellectual development of students and by equipping them for work, but also by adding to the world’s store of knowledge and understanding, fostering culture for its own sake, and promoting the values that characterize higher education: respect for evidence; respect for individuals and their views; and the search for truth. Equally, part of its task will be to accept a duty of care for the wellbeing of our democratic civilization, based on respect for the individual and respect by the individual for the conventions and laws which provide the basis of a civilized society.” (United Kingdom National Committee of Inquiry into Higher Education 1997)

New Zealand, the Tertiary Education Advisory Commission started with a vision of the country’s society and economy, which it argued that the tertiary system should support and develop.

South Africa, all of its strategies since 1994 have been driven by the need to transform its society from one dominated by apartheid; thus the Education White Paper in 1997 summarized the key challenges facing the higher education system as being “to redress past inequalities and to transform the higher education system to serve a new social order, to meet pressing national needs and to respond to new realities and opportunities” (South Africa Department of Education 1997).

Singapore has a very targeted and concise vision of its long term future: “to develop a self sustaining education eco-system offering a diverse and distinctive mix of quality education services to the

world, thus becoming an engine of economic growth, capability development, and talent attraction for Singapore” (Economic Review Committee 2003).

Indonesia: The College is a unit of formal education with the mission of searching for, finding, and disseminates scientific truth through education and learning, research and community service; with the mission of searching for, finding, and disseminate scientific truth can be realized if the college is managed by a governance good college. (Prof. Dr. Johannes Gunawan, SH., LL.M. Directorate General for Institutional and Cooperation, July 2015).

According to Suchitra Punyaratabandhu (2004), the three instruments yield data on 83 indicators covering political representation, institutional effectiveness and accountability, as well as economic management and corporate governance. The indicators are grouped into five clusters:

- Political representation;
- Institutional checks and balances;
- Effectiveness and accountability of the executive;
- Human rights, law enforcement and the rule of law;
- Economic management and corporate governance.

Intended project outputs include Country Reports, Sub-Regional Reports, an Africa Governance Report and additional research papers.

One attempt to achieve the successful achievement of the university's strategic plan is to create an institutional creativity and combined with internal forces will create institutional performance improvement Fielden (2008). To realize the achievement of quality assurance and fulfillment of the coverage of college goal will require good governance. Autonomy and accountability is a component of Good University Governance. Research by Saint (2009) revealed that Indonesia fall into the category of high autonomy and accountability are moderate. These conditions should encourage the university to improve its performance

through freedom to managing resources prowess and the university quickly respond to ever-changing market demands.

Isnaeni Nurhayati (2014) in her research explained that the University seeks to create institutions with the autonomy to obtain a flexibility to control and on the other side trying to ensure that the university has accountability for public funds, as well as providing quality education in return for public support, and produce graduates, research and services that are relevant to the needs of society and the economy. Good governance through autonomy and accountability will lead to good management, good performance, good management of public money, good engagement with the public ultimately achieve a good result.

John Fielden (2008) suggested that One of the key elements in a higher education law is the definition of the legal status of public universities. There is a spectrum of positions ranging from tight control over them by the state to Reviews their enjoying full independence and autonomy. The typology in Four Models from Control to Autonomy.

Four Models from Control to Autonomy

| Institutional Governance Model | Status of public universities | Examples in |
|--------------------------------|---|-------------------|
| A. State Control | Can be agency of the MOE, or a | Malaysia |
| Semi-Autonomous | Can be agency of the MOE, a state-owned | New Zealand, |
| Semi-Independent | A statutory body, a charity or a non profit | Singapore |
| Independent | A statutory body, charity or non- profit corporation with no government participation | Australia, United |

III. PRINCIPLES OF GOOD GOVERNANCE AND ITS IMPLEMENTATION ON UNIVERSITIES

3.1. Principles of Good Governance

Before the discourse of good governance dominates towards governance reform in Indonesia, terminology such as 'less-government', 'entrepreneurial government' and the likes has become the dominant discourse. Books written by David Osborne and Ted Gaebler (1994) entitled *Reinventing Government*, which, in principle, to introduce entrepreneurship in the government, has become a training module that is followed by tens of thousands of bureaucrats in Indonesia.

In 2004, the decentralization of government began to proclaim. This system encourages local governments to have a more active participation in local development. And the adoption of Law of Public Information (KIP³) in 2008 created the impetus bigger and stronger for the government to be more open. Open Government make more intelligent government to solve problems and serve the community. The spirit of openness is also likely to encourage the Indonesian Government to merge into one of the pioneering global movement of Open Government Partnership (OGP) in September 2011. Only in the period of approximately 1 year, OGP movement has been supported by 58 countries representing more than 2 billion people in the world. OGI program and action plan in 2012 which amounted to 38, intended to answer 3 of 5 Main Challenges of OGP, namely the improvement of public services, improving the integrity of the government apparatus, and the management of public resources effectively and transparently.

Good governance concept at first appeared at the level of corporate and higher education institutions. However, the development of the concept of good governance in the past decade has grown (by the institutions of the international donor) into a concept to be understood in a broad context and used as a basis in developing new concepts for the specific institutions to adopt the basic principles , Derivative concepts were then one of them even concerning the implementation of the corporation, that is good corporate governance, which is actually a refinement of the principles of the traditional corporate governance in essence it is the inspiration of the concept of good governance.

³ KIP (*Keterbukaan Informasi Publik*) = Public Information

A survey of Fidelity analysts, who cover around 1 000 stocks across the Asia-Pacific, found that 21% of major companies within Asia are applying a global corporate governance standard to their operations. Around 50% of the analysts thought it would take 10 years or longer for the companies they follow in Asia to reach global international best practices in corporate governance.

However, the Fidelity Asia Fund portfolio manager David Urquhart qualified the findings, “The application of corporate governance is on the rise in Asia. There has been continuous improvement in corporate governance among Asian companies since the Asian financial crisis and this has been spurred on by the global financial crisis.” (Investor Daily, Corporate Governance Improves in Asia, 3 February 2011).

So what about the higher education institutions? Higher education in practice run by higher education institutions are intended to be a community of intellectuals of a nation. Intellectual community is then expected to be a community that is able to produce innovations and ideas in dealing with the problems faced by the nation. With great roles and expectations is then higher education community members then got a respectable position in society. Examples can be seen on the livelihood of the people of China and Egypt in ancient times, which bachelor title is the title that got a high position in society. In both nations, we also look at the college into a basis for the development of culture and technology, for example the literary culture in China.

Good governance is the most prominent issue in the management of public administration today. A vigorous society requires governments to implement good governance. Because the old patterns in the management of government assessed no longer compatible with society that has undergone a change. This demand is very reasonable, and it should be responded by the government and other state officials to do changes towards the realization of good governance.

From the functional aspect, good governance can be reviewed in terms of whether the manager has to function effectively and efficiently in order to achieve the goals set. World Bank defines "the state power is used in managing resources for economic and social development of society". UNDP gives the definition

of "the exercise of political, economic, and administrative authority to manage a nation's affairs at all levels". According to this definition, good governance has three legs (three legs), namely: economic, political, and administrative. Economic governance includes decision-making processes (decision-making process) that facilitate economic activity in the country and the interaction between economic organizers. Economic governance has implications for equity, poverty and quality of life. Political governance is the decision-making processes for policy formulation. Administrative governance is the system of implementation of the policy process. Therefore, the institutions of good governance includes three domains, namely: **State** (country or government), **private** sector (private or business) and **society** (community), where the three interacting carry out their respective functions. State function creates a political and legal environment conducive. Private sector function to create jobs and income. Society positive role in social interaction, economic, and political, including inviting community groups to participate in economic activities, social and political (LAN and BPKP, 2000).

In order to realize the public accountability, universities should actively establish internal quality assurance system (academic paper, BAN-PT). To prove that the system of internal quality assurance (SPMI) has been carried out properly, the college must be accredited by an external quality assurance agency in this case the National Accreditation Board of Higher Education (BAN-PT) or the Independent Accreditation Agency (LAM). With the quality assurance system that is good and right, the college will be able to improve the quality, enforce autonomy, and develop themselves as academic institutions and moral strength in a sustainable society.

RISTEK-DIKTI⁴ provision of government has set criteria for a healthy college:

- a. Organizers have validity Legal Entity Higher Education for Private Universities (foundations, associations, religious organization, community organizations).
- b. Study programs and universities have establishment permission and have been accredited.

⁴ RISTEK-DIKTI (*Riset, Teknologi dan Pendidikan Tinggi*) = Research, Technology and Higher Education

- c. Conducting of Education, Research and Community Service in accordance with Ministry of Education and Culture No. 49/2014 on National Standards of Higher Education.
- d. Has the Internal Quality Assurance System (SPMI), the systemic activity of higher education quality assurance organized autonomously to control and improve the quality of higher education in a planned and sustainable, according to Ministry of Education and Culture No. 50/2014 on Quality Assurance System of Higher Education.
- e. Have Statute and the Master Plan for Higher Education Development.
- f. Not being in internal conflicts, both among Administering Agency or Administering Agency with colleges, or between the various parties in college.
- g. Not doing learning activities outside the domicile, as set out in Ministry of Education and Culture No. 20/2011 on the Implementation of Study Program Outside the Universities Domicile, and not hold classes compressed into two days per week.
- h. Report all data and information about higher education as well as the implementation and outcomes of SPMI on Higher Education Data Base.

OECD and the World Bank similize good governance with the implementation of development management of solid and responsible, in line with the democracy and efficient market, avoidance of misallocation of funds and investments are scarce, the prevention of corruption both political and administrative, run budgetary discipline and creating legal and political frameworks for the growth of entrepreneurial activity/entrepreneurship. UNDP provides a definition of good governance as synergistic and constructive relationship between the state, private sector and society. UNDP gives the characteristics of good governance, namely: Participation, Rule of Law, Transparency, Responsiveness, Consensus Orientation, Equity, Effectiveness and Efficiency, Accountability, and Strategic Vision (LAN and BPKP, 2000).

The concept of good corporate governance is actually a derivative of the concept of good governance. The concept of good corporate governance is one concept that is currently mainstream in the

administration of public companies. Because the College in economic concept is an industry, the concept of good corporate governance can be appropriately applied to college.

Good corporate governance in higher education is needed to encourage the creation of efficiency, transparency and consistent with legislation. Implementation of good corporate governance needs to be supported by three pillars are interconnected, the state and its apparatus as regulators, business community (including universities) as market participants, and society as stakeholders and users of the products / services of the business.

The role of higher education institutions focusing on transfer or conservation of science (knowledge) and is expected to be a community that uphold the values that are considered ideal or idealized nation. He is expected to be a community that is able to protect himself from cooptation environmental values outside that might corrupt or contain ugliness. This is what underlies the need for the status of independence or autonomy of universities. In addition, a freedom or independence is also required to support the establishment of innovation or development of thinking and science.

In a more modern understanding, the role of universities has additional in terms of roles and social position in the community. Facing the quick transformation of economic, technological and social conditions, higher education required to better balance its role as a center of intellectual and maintain in order to stay relevant to the surrounding social conditions or social conditions of the people who shelter it. The output of universities are expected not only human resources qualified and ready to work, but more than that, become agents of a nation that could manage and direct the changes in the nation.

On the basis of such objectives, the management of an institution of higher education may not be equated with the management of a country or corporation. There are certain corridors associated with the noble values, both in terms of academic and social values that should be kept inside. While other things in its implementation should be placed as a means or a tool to support the achievement of the basic objectives.

This is the basis for the emergence of good university governance in the administration of an institution of higher education. Simply put, good university governance can be viewed as the application of the basic principles of the concept of "good governance" in the system and the process of governance in higher education institutions, through various adjustments to be made based on the values that should be upheld in the administration of higher education in particular and education in general. Base on the development objectives of education and academic science, the development of human beings. The other is placed as a tool or a means, not an end basis.

The basic principle which must be implemented by each pillar (Kunami, 2007), are:

1. State and its instrumentalist create legislation that support a healthy, efficient and transparent business climate, implementing regulations and consistent law enforcement.
2. The business world as a market participant to apply good corporate governance as a basic guideline implementation effort. The role of the business community (including universities) are:
 - Implement consistent business ethics so as to manifest a healthy, efficient and transparent business climate.
 - Behaving that show compliance with the business community in implementing the legislation.
 - Preventing corruption, collusion and nepotism.
 - Improving the quality of management structure and its working patterns based on the principles of good corporate governance on an ongoing basis.
 - Implement the ombudsman function to be able to accommodate information about the irregularities that occurred in the company. Ombudsman functions can be carried out together in a group or a particular economic sector.

3. Society as users of products and services as well as the business world affected parties of the existence of the company (stakeholders), showing care and social control objectively and responsibly.

In 1999, the National Committee on Corporate Governance (KNKCG) has issued the first Guidelines of Good Corporate Governance (GCG) and perfected in 2001. The principle of good corporate governance, namely: transparency (Transparency), autonomy (independence), accountability (accountability), accountability (responsibility), equality and fairness (fairness).

a. Transparency

The basic principle: to maintain objectivity in doing business, companies must provide material and relevant information in a way that is easily accessible and understood by stakeholders. Companies must take the initiative to reveal not only the problem that required by legislation, but also important for decision-making by shareholders, creditors and other stakeholders. Provisions in the Code, it is mentioned that:

1. The company should provide information in a timely, adequate, clear, accurate and comparable and easily accessible to stakeholders in accordance with their rights.
2. Information to be disclosed include, but are not limited to, vision, mission, business objectives and corporate strategy, financial condition, composition and compensation management, controlling shareholders, stock ownership by members of the Board of Directors and the Board of Commissioners and their family members in the company and Other companies that have a conflict of interest, risk management systems, surveillance systems and internal controls, GCG systems and implementation as well as the level of compliance, and important events that may affect the company's condition.

3. The principle of openness adopted by the company does not reduce the obligation to comply with the provisions on confidentiality in accordance with the regulations, professional secrecy and personal rights.
4. The company's policy must be in writing and proportionally communicated to stakeholders.

b. Accountability

The basic principle: the company (including university) has to be accountable for its performance transparently and fair. Therefore, the company should be properly managed, scalable, and in accordance with the company's interests while taking into account the interests of shareholders and other stakeholders. Accountability is a necessary precondition to achieve continuous performance. In the Code Provisions mentioned:

1. The company should establish details of the duties and responsibilities of each organ of the company and all employees that are in line with the vision, mission, business targets and strategy.
2. The company must ensure that all the organs of the company and all employees are competent in accordance with the duties, responsibilities, and its role in the implementation of good corporate governance.
3. The company must ensure that an effective system of internal control in the management of the company.
4. The company must have a measure of performance for the entire company that is consistent with the values of the company, the main objectives and strategies of the company, and has a reward and punishment system.
5. In carrying out its duties and responsibilities, each organ of the company and all employees must adhere to business ethics and code of conduct that has been agreed upon.

c. Responsibility

The basic principle: the company (including university) has to comply with statutory regulations and fulfill its responsibility to society and the environment that can be maintained in the long-term sustainability of the business and gain recognition as a good corporate citizen. In the Code Provisions mentioned:

1. Organ companies have adhered to the principle of prudence and ensure compliance towards the laws, statutes and regulations of the company (by-laws).
2. The company should carry out social responsibility by, among others, care about the community and the environment, especially around the company by making adequate planning and implementation.

d. Independency

The basic principle: To expedite the implementation of the principles of good corporate governance, the company must be managed independently so that each organ of the company does not dominate the other and cannot be interfered with by other parties. In the Code Provisions mentioned:

1. Each organ company must avoid domination by any party, is not affected by particular interests, free from conflict of interest and any influence or pressure, so that decisions can be made objectively.
2. Each organ company must carry out the functions and duties in accordance with the statutes and regulations, not dominating or shifting the responsibility to each other to realize an effective internal control system.

e. Fairness

The basic principle: in carrying out its activities, the company must always consider the interests of shareholders and other stakeholders based on the principles of equality and fairness. In the Code Provisions mentioned:

1. The company should provide an opportunity for stakeholders to provide input and opinions in the interests of the company as well as open access to information in accordance with the principle of transparency within the scope of their respective positions.
2. The Company shall provide fair and equitable treatment to stakeholders in accordance with the benefits and contributions made to the company.
3. The company must provide equal opportunities in career recruitment and perform their duties in a professional manner regardless of ethnicity, religion, race, gender, and physical condition.

3.2. Implementation of Good Corporate Governance in Higher Education

In University in general, governance includes the elements of planning, execution, control, and continuous quality improvement. Planning is the process of setting policy, regulation, programming, and budgeting, as well as formulate how or procedures to implement them. Planning also covers the determination of the time frame, and the stages of achievement expected. Included in the planning element is how all the resources involved implementing the policy. Implementation is the realization of the planning process. In this phase all resources optimally should be engaged to carry out the plan. In the implementation phase, the monitoring activities are very important, as controlling efforts towards the implementation of the policy, and perform a direct attempt to ensure that policies can be fully implemented as planned. Quality improvement is an effort to improve the quality management system of University, after the evaluation of policy implementation. Quality enhancement conducted continuously.

A crucial issue in all higher education systems is how the system should be managed. This section explores six key questions:

- Who manages the system overall?
- What powers are retained at the centre, if some are devolved to institutions?
- What central agencies are needed?
- How much autonomy should institutions have?

- How are institutions held accountable; what regulation and reporting is required?
- How is research in the tertiary sector managed?

Who manages the system overall. In recent higher education reforms three types of change have been occurring: the delegation of powers by central government to another lower tier of government, delegation to a specialized buffer body, or delegation direct to institutions themselves.

What powers are retained at the center. If the MOE has decided to devolve powers, it must decide what functions it is essential to retain. The usual strategic areas which are never devolved are:

- Setting overall policy and agreeing the “size and shape” of the sector (eg: balance between public and private, types of tertiary institution)
- Strategic planning for the sector (but not necessarily for individual institutions)
- Negotiating overall funding with the ministry of finance
- Co-ordination with other ministries (eg: health, agriculture) on higher education issues

What central agencies are needed. The decision on what powers are devolved will influence the number and function of central agencies. There may be more than just the one principal buffer body, and the number will depend on the extent to which the MOE wishes to undertake all the sector management functions itself. It is usual for these bodies to be linked to the MOE, but to be legal entities with a board and independent members drawn from both higher education and industry or commerce. Their funding is either by a grant from the MOE, from university subscriptions, or income generated from services provided.

How much autonomy should institutions have. The extent of autonomy that institutions are allowed by the state is often a mixture of inherited rights, tradition, legislative intent, and societal culture. It is usually built up over time through a variety of legislative processes, ministerial decisions, and ad hoc regulations. It is rarely a finely crafted structure to a rational design. It is also culture specific and rights or controls that are taken for granted in one country can be unthinkable in another. For example, a survey of government controls in 1996 found that academic staff in one African country were expected to ask the

ministry before they travelled overseas (Richardson, G. and Fielden, J. 1998).

How are institutions held accountable. One of the biggest questions facing governments is how to balance the autonomy needed by public universities with the accountability required by the state. How can results, outputs, and outcomes be monitored and accountability encouraged.

How is quality assured. Ensuring not only the provision, but also the quality, of higher education is one of the key roles of the state and increasing attention is being given to creating, expanding, reforming, and building the capacity of the agencies and mechanisms by which quality is assured.

How is research in the tertiary sector managed. The governance of research activity in universities can be extremely complex or very simple and will, to a large extent, depend on the national funding and organizational model(s) in place. In some countries research funds are allocated by the MOE or the buffer body together with teaching funds, as the assumption is that every academic will do research and will thereby enrich his/her teaching. In other countries, universities receive research funds from a multiplicity of sources with different types of scrutiny and criteria (peer review, formulaic allocation, competitive bidding, etc).

The principle of good corporate governance, namely: transparency, independence, accountability, responsibility, and fairness. These principles are needed in universities to achieve continuous performance by taking into account of stakeholders.

In the implementation, principles or basic characteristics of good governance is still relevant to be applied in the concept of good university governance. In its implementation, a higher education institution must comply with the principles of participation, consensus orientation, accountability, transparency, responsive, effective and efficient, equality and inclusiveness, and the enforcement/ supremacy of law. What is different is the value and purpose that animates. Managerial principles that should be applied to support the functions and basic higher education objectives. In addition, another difference is in terms of stakeholders associated with the provision of education and higher education.

The specialty of higher education institutions compared to other institutions lies in its basic functions, namely in terms of education, teaching and discovery efforts or innovations (research). These functions are then defining the role of universities in society. Discourse which then often arise in the administration of the college and then it is on academic excellence and management colleges, including in terms of financing. The answers from both this discourse then depend on how the understanding of a country in the implementation of good university governance.

Good university governance itself is not a standard concept in its application, except in the case of basic managerial principles. These applications can vary, according to the conditions and ideologies that embraced by a nation or society. For example, good university governance in the United States are usually applied by giving full autonomy, both in terms of academic and managerial and financing, to the higher education institution as long as it can be justified. Consequently, the government influence is relatively weak and vice versa, the authority of the executive managers and the board of the university is strong. This is in contrast to most European countries, where good university governance applied by the granting of autonomy in academic terms but not entirely in terms of managerial and financing, so that the influence of the State in terms of managerial become quite large. Some countries such as Austria even bear the full cost of higher education so that the students in the college do not have to pay tuition fees. While the countries of Southeast Asia are generally still searching for the best form and struggle between the two extremes earlier.

It seems there is an agreement or consent to the public on the importance of autonomy in achieving academic excellence (ie in terms of teaching and research) to college, but the same has not been true in the case of managerial and financing. The different views are usually associated with important functions of college for the community and the high cost of higher education. The current trend, the high cost of higher education is usually considered to burden the State and society, so that universities are considered better seek independent sources of financing.

Supposedly in universities must be grown awareness that the demands on the implementation of good corporate governance are not only an obligation, but rather a necessity. Along with tighter competition situation, the college must continue to strive to realize good university governance as a system that is attached to the dynamics of college.

Application of the values of good corporate governance in higher education can be internalized into the college culture, so that it becomes a system that strengthens competitive advantage.

The purpose of the policy of good corporate governance in higher education is that parties that play a role in running the university management understand and perform the functions and role of appropriate authority and responsibility. Parties whose role includes the Board of Trustees (BoT), Senate, Rector and the Vice Rector, the Committee (if any), Bureau Chief, Dean and the Vice Dean, The Structural Officials, Faculty, Head of Unit and Employees.

To illustrate the application of governance in higher education, can be expressed as the following matters:

1. Transparency

Higher education as an industry is responsible for the information disclosure obligations as well as providing information to the stakeholders so that the corporate (college) position and management can reflect the real conditions and expectations of higher education in the future.

a. Transparency of Decision-Making Process

Some aspects of the implementation of the transparency that can be done by universities, among others through the development of information infrastructure in the form of intranet, knowledge management, which is a means of delivering a wide range of employees in the form of text information, or ideas. Thus every employee can access the information. Ideas or innovations are good and can be realized, will be recognized by the management. University can also develop means of communication between management and employees via Rector SMS, who is expected

to be utilized by each employee as a means to provide direct input to the rector if there are irregularities in the field or to a means of providing input for the progress of the institution. Clipping print media on line is updated every day for internal information needs.

b. Transparency To Partners

To increase transparency to all partners, universities can apply the application of e-procurement and e-auction and implementation management module suppliers in the procurement process of goods and services. With e-procurement, physical contact between the supplier/partner committee is minimized and all tender activities performed by the computer system, which supports transparency. All suppliers receive the same information.

c. Transparency employee performance evaluation

The implementation of employee competency assessment using competency assessment tools, through online assessment, it carried out directly involving the employee, the direct supervisor, co-workers and subordinates as well as document of individual performance value. Assessment center is also used to determine the potential of an employee in terms of placement and promotion positions.

2. Independence (Independence)

Related to aspects of independence, the Rector, MWA, and the Senate has independent views in every decision taken. In addition, it is also possible to obtain advice from independent consultants and legal consultants to support the Rector.

While the application of self-reliance in the field of HR can be done in the appointment of officials at certain levels. The selected candidates (short-listed candidates) determined through job tender, the positions trial and assessment tools through the assessment center, taking into account the results of the performance of individual, online assessment and assessment center.

3. **Accountability (Accountability)**

To uphold accountability, needs the clarity of function, implementation and accountability of all organs in the organization, so that the management institutions are effective. For example, the function of the BoT, the Senate, the Rector, the Bureau, part / supporting units (Internal Auditor Group, Quality Assurance Agency), and other units according to the function of each unit.

a. Aspects of Accountability in Delivery of Financial Statements

BoT session is a means for Rector to account for the institutions annual financial statements and the report has been approved by the BoT. In addition, reports of the Rector to BoT/Senate and stakeholders regarding the annual budget plan for the period as well as regular discussions between the Rector and BoT/Senate regarding the evaluation of quarterly and annual financial performance. These are the kinds of good corporate governance in the aspect of accountability. Meanwhile, the submission of annual financial statements and semi-annually to the public is carried out through the mass media (print media) that has a wide range.

b. Aspects of Accountability in Human Resources

Focused on increasing the performance of human resources, reward and punishment system applied to employees associated with the compensation policies applicable in internal college.

4. **Responsibility**

Universities should always give priority to suitability in the management of college according to the legislation in force and the principles of healthy and high quality institutions. Each section/unit has the duty and clear function, with the allocation of responsibilities of each are clearly stated in the policy regulations college (Rector Regulation).

5. **Fairness**

To meet the aspects of equality and fairness in the delivery of information, higher education can apply equal treatment to the entire academic community. Relationships with employees is also

maintained, namely by avoiding discriminatory practices, among others respect the rights of employees, give the same opportunity regardless of age, ethnicity, race, religion and gender, treating employees as valuable resources by means of a system of knowledge-based management ,

In ensuring fairness in the implementation and remuneration system, need an assigned mechanism relating to the determination of reward and punishment for all employees. In addition, universities can periodically conduct a survey on remuneration levels at other universities as an evaluation of remuneration for employees.

In ensuring the fairness of the price in the process of procurement of goods and services, colleges provide electronic auction for the sale and procurement of goods between the company and organization named e-auction as early foundation formation of e-procurement. According to Presidential Decree No. 80/2003 on Procurement of Goods and Services, the principles in procurement is efficient, effective, open, competitive, transparent, fair and accountable. Through e-auction, it creates transparency, accountability and efficiency of the auction.

The governance of an organization is the practice of putting things together orderly and making an organization to function effectively.

A good governance system is one that respect and follow the due process of organizational policies and procedures. It should have checks and balances, and there must be segregation of duties. Good governance does not favor concentration of functions on one individual, it encourages cut off points where each employee respects the limits of his or her authority in the organization.

1. The administrative function

The administrative function of an organization will be concern with the following:

- Personnel duties of annual leave planning and salaries calculation
- Personnel duties of enforcing disciplinary rules and regulations
- Personnel duties of hiring, performance appraisals, firing and separation of the employees (retirement) from work

- Personnel duties of staff incentive welfare schemes
- Personnel duties of organizing staff social events
- Personnel duties of counseling employees and building teamwork
- Administrative duties of drafting contracts and liaising with retain consultants
- Administrative duties of ensuring that regulation, both internal and external are respected
- Administrative duties of ensuring security of organization's property, etc,

2. The Financial Function

- Financial planning, policy and advice
- Financial controls
- Financial technical work
- Financial services to other departments, etc,

3. Financial management and the accountants' safety valves

Since external accountants work is base on organizational history, they are usually in a difficult position to correct past historical records. Through practice accountants have come to the conclusion that no organization, be they small, medium, large or charities is immune from fraud, errors, theft, etc, for these reasons, accountants insist and advocate on organizational internal controls, which should be financial or otherwise and separation and segregation of duties.

4. Definition of internal controls in financial management

The internal control system is defined as “the whole system of controls, financial and Otherwise, established by the management in order to carry on the business of the Organization in an orderly and efficient manner, and to ensure adherence to management Policies, safeguard the assets and secure as far as possible the completeness and Accuracy of records.”

IV. CLOSING

In the author tries to draw some things that should be of concern in the implementation of good governance as follows:

1. Accountability of public bureaucracy and good governance and good corporate governance has become a crucial point for the direction of the development of democracy in Indonesia in the future, included therein is the field of education. Therefore, speaking of public accountability and good governance means not separated therein accountability and good governance in education. Management education is a public service; it is this which raises the need for public accountability and good governance in educational institutions.
2. The purpose of the development of good corporate governance in the universities is that the parties involved in running the university management understand and perform the functions and roles according to the authority and responsibilities, and the active participation of stakeholders can provide and obtain their rights in accordance with the applicable ,
3. The values of good corporate governance, namely: transparency, independence, accountability, responsibility, and fairness. These values are needed at universities to ensure the attainment of sustainable performance with regard to stakeholders (stakeholders).
4. The reforms in higher education governance in recent years are driven by the same external and internal pressures and are largely following the same pattern. They tend to have the following elements:
 - a. Legislation that establishes universities as autonomous independent entities
 - b. Withdrawal of the State from certain detailed control and management functions and the devolution of responsibility to universities themselves
 - c. The creation of buffer bodies or agencies to carry out some of the detailed financial control and supervision functions in the sector or to provide sector-wide services
 - d. Adoption of funding models that give institutions greater freedom and that encourage them to develop new sources of income
 - e. Creation of external agencies that monitor the quality of all courses delivered by institutions
 - f. The development of new forms of accountability through reporting on performance and outcomes in achieving nationally set goals for the sector, as well as institutionally set targets

- g. Confirmation of the role of a university board as having overall responsibility to the minister or the buffer body
- h. Gradual withdrawal of the State from decisions on the appointment of the chair of the board or president and members of the board
- i. Expectations of managerial competence by the board and the president

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Marcello Bianchi, 2014, Chair, OECD Corporate Governance Committee, Head, Corporate Governance Department of CONSOB, (the Italian Securities and Exchange Commission)

Meredith Edwards, Deputy Vice-Chancellor, Director, National Institute for Governance, UNIVERSITY

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