

Accountability And Transparency in The Industrial Revolution 4.0 Era at Private Universities in Makassar

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Abstract. The Industrial Revolution 4.0 results from increasing demands for accountability and transparency for all organizations, especially private universities organizations. The research aims to change the organizational design paradigm in implementing accountability and openness at private universities in Makassar. In this 4.0 industrial revolution, adaptive power and responsiveness are the keys to achieving the vision and mission of private universities. It is a challenge for private universities to adapt to various problems in this era of disruption. Organizational transformation of private universities is one alternative to realize public services-oriented and prepare competent human resources in their fields. This research offers a solution for private universities in Makassar to determine how far universities are ready to face this era. This study uses a descriptive method with a qualitative approach. The result using purposive sampling and snowball data sources show that the transformation of higher education in Makassar must immediately adapt to the demands of the industrial revolution 4.0, recommended to improve the management of information technology services and the application of information security management to be more effective, increase the adaptive power of the industrial revolution 4.0.

Keywords: Accountability; Transparency; Industrial Revolution 4.0; Private Universities

1 Introduction

Accountability and transparency are new paradigms in higher education management to face the challenges of globalization and autonomy. Accountability, which is the responsibility for the implementation of higher education to stakeholders, both students, parents, the world of work, the government, lecturers, supporting staff, and other interested parties. Implementation of accountability in higher education must appear in activities such as accreditation, evaluation of study programs based on self-evaluation, and quality assurance. The three activities are directed at achieving the quality of higher education on an ongoing basis. Accountability is accountability based on external written records/reports, while responsibility is defined as accountability based on internal policies (Mahsum, 2016) [2]. Following this statement, Daigle and Cuocco (2012) [3] suggest that accountability can be delegated, while responsibility cannot be delegated

Transparency is one of the principles that is a global standard for organizational governance that is important in achieving Good Governance. The organizational governance framework

must ensure that disclosures are made timely, accurate and include all material, corporate information, including financial, performance, ownership, and governance information of the organization (Needles, Turel, Sengur, & Turel, 2012)[4]. The Concept of materiality determining o the content of the disclosure, namely assessing the benefits of the scope of the exposure (Rey-Garcia, Martin-Cavanna, & Alvarez-Gonzalez, 2012 [5]; Maniora, 2017; James, 2013; Vorster & Marais, 2014) [6]. They Research conducted on the websites of Spanish universities was completed in 2010 to observe university transparency (Gallego-Alvarez, Rodriguez-Dominguez, & Garcia-Sanchez, 2011) [7].

The study results suggest several factors that have a significant effect on university transparency: internationality, profitability, complexity, the importance of the function of university websites in disclosing teaching and research activities, and supervision of university management. Medina & Rufin researched at an open university in Spain (2015) [8], where the research results show that transparency affects public trust directly and affects satisfaction indirectly. Research conducted in 2015 (Dobbins & Khachatryan, 2015) [9] focused on university governance. This study found that cooperation between the state and university administrators is needed to create good university governance. Another study (Peters, 2013) [10] concluded that the openness of university management involves: A shift in input control to quantitative output measurement, An emphasis on short-term performance contracts, productive efficiency.

The government has issued a Distance Education policy since 2013 through Permendikbud No 109 of 2013. Universities using the guidelines for online learning before the Covid-19 pandemic. This policy anticipates the spread of Covid-19 with online learning tests universities to evaluate readiness to implement online learning and maintain accountability for education. The willingness of human resources, adequate infrastructure, and quality assurance of learning activities is an essential part of accountability to students and parents as stakeholders. Lecturers and education personnel must adapt well to technological changes and be ready to use advanced technology. Universities need to provide technical support in trained staff who will provide assistance, training, and hotline services. They are the ones on the front line who are ready to help if lecturers and education staff need technical assistance in overcoming the obstacles

In early February 2019, The Ministry of Research, Technology and Higher Education (Kemenristekdikti) has revoked the permits to establish 11 private universities in Sulawesi. The campus does not meet the National Higher Education Standards (SNPT). The Ministry of Research, Technology, and Higher Education revolving licenses of Private universities can no longer carry out academic activities by the National Higher Education Standards (SNPT). Based on data from the Ministry of Research, Technology and Higher Education, about 14 percent of all private universities in Indonesia, a total of 3128 private universities, are unhealthy because they cannot finance their educational operations and cannot provide services, according to standards.

Minister of Research, Technology and Higher Education Regulation Number 3 of 2018, updated through Permenristekdikti Number 51 of 2018, recommends that private universities, especially those under the auspices of the same Foundation, merge or unify higher education institutions so that management is more effective and efficient. The Ministry of Research, Technology, and Higher Education is currently carrying out reforms and deregulation in licensing services. The regulations hampering the development of higher education have been simplified and adapted to natural conditions in society. Therefore, transparency and accountability in the management of higher education are very much needed.

In the era of the industrial revolution 4.0, as a beginner, Indonesia carried out a digital industry that was still limited, so that it faced the risk of failing in industrial development.

Countries such as Cambodia and Vietnam as beginner countries in developing digital-based industries.

Meanwhile, Singapore and Malaysia are leaders because they have vital initiatives prepared to face risks in developing new technologies. These limitations encourage efforts to strengthen universities as catalysts for creating the digital industry through research and technology. Another step is to increase the relevance of the skills taught to those needed to develop industry 4.0. Strengthening universities as catalysts for the development of the digital sector through research and technology is an effort that needs in facing the industrial revolution 4.0 through education, research, and innovation.

Research Questions :

- a. How to implement Accountability at Private Universities in Makassar in the New Normal era
- b. How to Implement Transparency in Private Universities in Makassar in the New Normal era

2 Research Methods

Research sites

Research locations in five private universities in Makassar

Data Types and Sources

- a. Primary Data, namely data collected directly from the company through observations and interviews with the company related to this discussion
- b. Secondary Data, namely data obtained by collecting documents and other sources related to the issues being studied.

Methods Used In this study using qualitative research methods where this study will emphasize the depth of research results where researchers are directly involved as research instruments. Qualitative method is contextual research that uses humans as instruments and is adapted to a reasonable situation in relation to data collection, which is generally qualitative in nature.

Data Collection Techniques and Variable Testing

The research uses Direct interviews with stakeholders in private universities as "internal" and "external" governance structures. The Chancellor of the University- Head of College/Faculty Deans as an "internal" governance structure, while Yayasan and BPH are considered an "external" governance structure. Data collections were using in-depth interviews and observation methods. An interview is a tool that can confirm and prove information or information previously obtained. Observation is a data collection technique, where researchers make observations directly to the object of research to see closely the activities carried out (Gunawan, 2013) [11]

Analysis Method

In this study, the analytical method used consists of descriptive qualitative analysis (descriptive qualitative analysis). The descriptive method analyzes the status group of people, objects, conditions, systems of thought, or classes of events in the present. The descriptive strategy aims to make a systematic, factual, and accurate description, picture, or painting of the facts and the relationship between the investigated phenomena. Qualitative data analysis started since researchers began to collect data by selecting essential data.

3 Results and Discussion

Implementation of Accountability at Private Universities in Makassar in the New Normal era

Universities implement accountability by reporting on-campus activities, both academic and non-academic. Article 78 of the Education Law No. 12 of 2012 concerning Higher Education clearly states accountability in higher education. The results of an interview with an education observer from the University of Bosowa Makassar, Abdul Rahman, explained that "not many universities, especially private universities, are accountable and transparent in the management and use of the education budget because they are still using the old paradigm. Budget matters are the internal responsibility of universities. Implementing only academic activities, achievements, and activities of lecturers and students reported in the university database and universities must be accountable in functions and mechanisms. Accountability is a system that controls the relationship between the organs in the company as a solution to overcome agency problems between shareholders and commissioners. Accountability encourages all company organs to be aware of their responsibilities, authorities, and obligations.

In this New Normal era, the function of the Foundation and its management must still be accountable in its role and implementation. All organs in private universities must be aware of their responsibilities, authorities, rights, and obligations. The implementation statutes must support business innovation models that are adaptive, superior, and able to carry out their strategic roles as creators of innovative, creative, and independent generations carried out by universities during the covid 19 pandemic. Changes in the education service model in the New Normal era require innovation in IT development and an information system that must be supported both by the Foundation as the owner of the college and entrusting its management to the management of the university

At first, the implementation of online learning has many obstacles, especially the capacity of information technology, the ability of lecturers and students to use online learning technology platforms, and university management strategies during the pandemic. The Foundation still strives and supports in meeting the needs of higher education managers.

In terms of the quality of the accountability mechanism, based on the results of interviews with several private universities in Makassar, in the new standard era, on average, private universities still make regular reports on the implementation and use of the funds they receive. Report form of Accountability for implementing a budget to the budget provider, both the government and the community, for a manager to education provider foundation, submitted to the community that provides education funds. Implementation of the accountability dimension of the private university administration body must carry out the university's missions in line with the mandate of the government and society.

The achievement of the performance indicators promised in the Strategic Plan is one proof of the implementation of Accountability at the university and the functioning of the quality assurance function under the rector. The results of Sabandar's research (2018) show a small loading factor because the object of study is mostly universities where foundations and managers have carried out functions according to their respective authorities so that respondents' answers do not vary [12]

Based on interviews with respondents, several private universities have not implemented the preparation of financial information based on Financial Accounting Standards Number 45 regarding non-profit organizations in the form of making statements of financial position, activity reports, cash flow statements, and notes to financial statements. It takes the placement

of the right people who understand these standards in strategic roles such as financial decision-makers.

The report model should be in the form of receipts and expenses according to the study program or university on a cash basis but must also present information on assets and liabilities. Universities need to place personnel, both leaders and staff, according to the required competencies (right man in the right place) and be given training and training on the implementation of accountability aspects at private universities according to the standards set by DIKTI. Accountability of private universities is not only to the government but, more importantly, are Accountability to the community, especially stakeholders using higher education products, graduate beneficiaries, associations, and the professional world, professional associations, and scientists

Implementation of Transparency in Private Universities in Makassar in the New Normal era

Transparency means the decision-making and implementation of laws and regulations. Transparency must be present in the management of higher education institutions. One of the benefits of implementing Transparency in higher education is to overcome irregularities; Universities can improve the quality of higher education due to proper budget management, (Sabandar, 2021) [13]

Based on interviews with how many respondents, where the information available at the university is still manual, it is difficult for stakeholders to get accurate and timely information services when needed. On average, respondents' answers for information quality indicators are in the medium criteria. It shows that the implementation of this indicator on the transparency dimension has not gone well. Other indicators of transparency variables are the frequency of information delivery and the quality of data. One example of the application of the transparency dimension at universities is Transparency in performance appraisal.

For example, the application of employee competency assessment using competency assessment tools, where through online review the evaluation is carried out directly, involving the employee concerned, direct supervisor, co-workers, and subordinates and value documents individual performance. The assessment center determines an employee's potential in terms of positioning and promotion. In this new normal era, several private universities in Makassar already have transparent information service facilities such as educational information systems to access academic information needed by stakeholders. The universities system has integrated DIKTI information. However, based on the interviews, this effort remains the main priority for the average private university in Makassar.

Transparency, in another form, is to increase Transparency to all partners. Implementing e-procurement, where physical contact between suppliers/partners and the committee have minimized, and all tender activities using a computer system to support Transparency. All suppliers receive the same information. Industrial revolution 4.0 opens up vast opportunities for anyone to advance. Information technology that is increasingly accessible to all corners causes everyone has connect in a social network. Much information provides excellent benefits for the development of science and the economy.

Based on the results of interviews with internal stakeholders of universities, several private universities have implemented e-procurement during the pandemic, mainly due to restrictions on direct face-to-face access in procuring goods. Some have used an integrated information system with accounting and procurement systems, but some universities still use manual techniques and procedures through online purchases to partners.

In the new normal era, Transparency in higher education is marked by digital transformation in education, replacing offline learning. All academic and administrative services were going online. In terms of learning in this new normal era, of the five private universities studied, 90 percent have used technology platforms in online learning. The learning platform LLDIKTI Spada can integrate the teaching activities of lecturers and students and materials nationally. Changes in work patterns in higher education and campus management from conventional to digital designs related to implementing the tri dharma of higher education, education, teaching, research, and community service are also quickly, transparently, accountable, effective, and efficient.

4 Conclusion

Industry 4.0 brings many changes in human life that fundamentally change the way human activities and have a significant influence on the world of work. The positive effect of industry 4.0 is the effectiveness and efficiency of resources and production costs, although it impacts reducing employment. Industry 4.0 requires workers who have skills in digital literacy, technological literacy, and human literacy. Universities must equip graduates with these three literacies, including the learning system of the education unit, students, educators, and education staff. Entering the era of today's disruptive industrial revolution, universities must carry out digital transformation through digitizing data and services and campus activities so that they are not left behind and swallowed up by the times. Higher education digitalization is a change in work patterns and campus management from conventional ways to digital designs. That will facilitate campus community members in doing various things, primarily related to implementing the Tri Dharma of Higher Education and other educational services in a fast, precise, accountable, data-based, efficient and effective manner and low cost.

Private universities in Makassar are well-implemented Accountability and Transparency in carrying out the tri dharma activities. However, several things are still an obstacle, especially in learning technology platforms that require training and development, both the venue itself and the human resources that apply it. Culture, work, and learning ethics also undergo adjustments that need tolerance and understanding from various parties.

It recommended that there is a higher education public relations department that can provide precise and accurate information to all university stakeholders to respond to the demands of the times and base the planned program based on research. Able to take advantage of existing social media. This section can create video content that students work on about campus life. Public relations must be able to adopt every new order that exists. For example, with the outbreak of the Covid-19 pandemic, health protocols apply in all fields, including education on campus, and are disseminated to prospective students and their parents to know the campus's actual condition. Promotional activities usually held with roadshows to various regions but now stop due to Covid-19. It can be replaced with promotional methods using visual content, listening more to prospective students' problems, and looking for creative, collaborative, and innovative solutions.

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