Higher Education Accountability Performance in Padang State University

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Abstract
This study examines the adherence to process and achievement of the objectives of performance accountability in Higher Education in UNP. To be able to perform the role as guardian of academic and scientific culture, the university should be an independent agency, with the accountable autonomy-based governance. The concept of autonomy in higher education is strongly associated with quality assurance on the learning process and its products, in order to meet the accountability of universities to stakeholders. The concept of accountability is important because higher education needs to ensure each performance component of university to its stakeholders that the university has been providing good quality education. This study is important to see how the performance accountability of universities can be done and achieved as intended purpose. The concept of accountability for a college becomes a necessity, because universities need to ensure their performance against the stakeholders that they have been providing good quality education. But in fact, still going wide gap between the reality of the nature of higher education in Indonesia. The gap is related to the accountability of the performance of all the major components of colleges which are not optimal learning process, curriculum implementation is not yet stable and less responsive to the needs of students, faculty competence which still needs to be improved, the facilities are inadequate teaching, research and service are not a mainstay of college, but through the second birth it is this knowledge creation and knowledge innovation for education.

The focus of this study is to see how the performance accountability embodiment college in Padang State University (UNP) and the University of Andalas (UNAND) West Sumatra Province. In detail, the focus of this study is to see (1) adherence to the process and the achievement of the objectives of accountability college performance on the core components, namely the learning process, (2) adherence to the process and the achievement of the objectives of performance accountability of higher education is an essential component of the curriculum, faculty, learning facilities, funding, and research, and (3) adherence to the process and the achievement of the objectives of performance accountability colleges in supporting components, namely the management and leadership. The main objective of this study is to examine the concept and realization of performance accountability on core components, essential components, and supporting components that can meet the expectations of stakeholders in both the State University of West Sumatra province, the UNP and Andalas.The results showed that in general adherence to the process and the achievement of the objectives of performance accountability of higher education in the learning already has a certain foundation related to the management of the learning process, strategy, leadership priorities, and accountability processes. Accountability performance on the components of the curriculum, faculty, learning facilities, funding, and research. In component of the curriculum, the college has linked the curriculum to the needs and competencies of graduates, and the relevance of science and technology development needs of graduates and future oriented. Components lecturer judged to have enough to become a major driver of the learning process. Components learning facility is considered to be noticed availability, completeness, and adequacy of which support the learning process. Component funding is considered to be sufficiently accountable. Components of research and dedication continue to be pursued on an ongoing basis in order to support the learning process. Accountability college performance management and leadership component is considered to be adequate to support the learning accountability. The main recommendation is proposed to realize the feasibility process and achievement of the objectives of performance accountability colleges in the learning process, all the academicians universities require strengthening of the vision, mission, and goals of each university, diladaskan on philosophy and orientation of the university. Performance Accountability Model College showed a close relationship between the process of learning, curriculum, students, faculty, and research / service to be managed in an integrated manner professionals. All it requires the support of learning facilities and funding components are proportional, which is driven by good management and effective leadership of the college.

Keywords: Performance Accountability, Higher Education

Preface
Higher education is part of a national education system that has a strategic role in the intellectual life of the nation in a sustainable manner. Higher education has a mission and essential functions that contribute to sustainable development and the development of society as a whole. To be able to perform the role as guardian of academic and scientific culture, universities should form an independent agency, with the autonomy-based
governance accountable (Law 12/2012 on Higher Education). The concept of accountability is important because higher education need to ensure every component of college performance to its stakeholders that the college has been providing good quality education. Of stakeholders in the context of higher education is a public organization, government, and universities.

Various components into college performance accountability, referring to Law No. 12 of 2012 on Higher Education, HELTS (2010), and Bober (2004), consists of the main components and support in higher education, which basically include: (1) learning, (2) curriculum, (3) faculty (4) learning facilities, (5) funding, and (6) research, the which is supported by the supporting components items, namely (1) the management and (2) leadership. The components of higher education can be divided into three layers items, namely (1) learning as a core component (the learning process as a core component); (2) essential components (components essence) consists of the curriculum, faculty, learning facilities, funding, and research, and (3) supporting components (supporting components) consists of management and leadership.

In fact, there remains a wide gap between the reality of higher education in Indonesia with the nature of higher education, particularly with regard to performance accountability components of higher education, reviews such as the learning process is not optimal, curriculum implementation is not yet stable and less responsive to the needs of students, lecturers competence who still need to be improved, inadequate learning facilities to support the learning process, or even research that has not been a mainstay of college, but through research, the learning process can become more feasible with the knowledge creation and knowledge innovation.

Reviews These conditions led to most of the universities in Indonesia, particularly in the area, yet accountable. That is, not able to enable him properly. Higher education should not only be able to meet the needs and desires of the general public but also to be able to educate the public to interpret the nature of higher education. To achieve accountable conditions, then there must be a common perception and policies are aligned between stakeholders items, namely the public, government, and universities so that accountability does not decline college performance.

Here studied in greater depth embodiment accountability of higher education in the State University of Padang to see the ability and commitment to higher education institutions in the account and to fulfill commitments to realize the overall performance of higher education institutions (institutional performance) on the fulfillment of the main components of accountability of universities items, namely: (1) leadership, (2) Students and Graduates, (3) Human Resources, and (4) Learning, based on the elements of accountability that include transparency, participation, evaluation, and responsiveness, in order to realize the feasibility process and the achievement of the objectives of higher education institutions, the which meet or exceed expectations, satisfaction, and the demands of stakeholders.

Identification of Issues and Research Questions
As noted earlier, Law 12 of 2012 on Higher Education, HELTS (2010), and Bober (2004), key components and support in higher education is basically include: (1) learning, (2) curriculum, (3) lecturers, (4) learning facilities, (5) funding, and (6) research, the which is supported by (1) management and (2) leadership. The components of higher education can be divided into three layers items, namely (1) the process of learning as a core component, (2) an essential component consisting of curriculum, faculty, learning facilities, funding and research, and (3) supporting components consisting of management and leadership. Reviews these components can be described as follows.
The spectrum of putting learning as a core business of higher education, the which can be Realized in a process of learning through interaction between students with a curriculum that helps students as learners have the knowledge, attitudes, and skills at higher education level; student interaction in the learning process with faculty; supported by a learning facility, with funding Also function to bring elements of other support, and research as a characteristic of higher education to produce knowledge creation and knowledge innovation. All These components can be implemented a by the management and leadership as the prime mover. All components are integrated in a system that can generate higher education performance. Embodiments of performance in all of Reviews These components is based on the accountability of higher education, ranging from the process, adherence to the task and goal achievement.

Thus, the problem in this research is how to Realize the feasibility college accountability process performance and the achievement of the objectives of accountability that includes a core component of performance, essential components, and supporting components so that the performance of Reviews These components can meet and even exceed the expectations of stakeholders. The main focus of the research study are as follows:

1. Keterlaksanaan process and the achievement of the objectives of accountability college performance on the core components (the learning process).
2. Keterlaksanaan process and the achievement of the objectives of performance accountability college on the essential components (curriculum, faculty, learning facilities, funding, and research).
3. Keterlaksanaan process and the achievement of the objectives of performance accountability college on the supporting components (management and leadership).

Theory framework

1. Definition of Accountability

The concept of accountability since the 1990s has been linked Instant confirmation in public services, Including higher education (Harvey, 2013: 1). Accountability here in the beginning is a major goal of the process of external quality. However, the term accountability is rarely explicitly defined in the literature. According IDRA (2004: 1), accountability [in education] is defined as: the assurance that all education stakeholders accept responsibility and hold Themselves and call now responsible for every learner of having full access to quality education, qualified teachers, challenging curriculum, a full opportunity to learn, and NAMAs, sufficient support for learning so they can Achieve at excellent levels in academic and other student outcomes ".

The implication of this definition is that all the systems and the responsible parties (students, community, government, universities) for the success and failure of higher education. In the context of higher education, responsibility (responsibility) is shared by all stakeholders (public, government, universities) in providing quality education as stated Campbell & Rozsnyai (2002) that "Accountability: The assurance of a unit to its stakeholders that It provides education of good quality ". Basically, the reason to make-this accountability by NCAHE (2004: 1) is "to improve performance, to assure quality, to sustain confidence". Thus, the increase is in the performance of universities, higher education quality assurance, and sustainability of higher education becomes the main purpose of accountability college.

The term accountability by Burke (2004: 2) raises a simple question difficult, to answer, ie "Who is accountable to Whom, for what purposes, for Whose benefit, by the which means, and with what consequences?" Pronouns who, Whom, and Whose parties Represent three items, namely the agent, principal, and the beneficiary. Universities and colleges in this case is as agent while society plays a dual role items, namely as a principal (who delegate authority) and the beneficiary (who receive benefits end). Becomes that the beneficiary is usually the public, especially students, the world of work, government, and other social Organizations. at the college level, the administrator (ranks rector) is an agent that implements the delegation of authority from the principal to the students and other clients Also in the general society. Going down to the bottom, to the level of faculty, professors and other teaching staff to implement the delegation of authority through Reviews their respective dean.

In connection with the concept of accountability, there is some kind of relationship between principals and agents in higher education and other public services. According to Burke (2004: 2) the concept that is the "upward, downward, inward, and outward accountability". Upward accountability represents the traditional relationship between subordinates to Superiors that include procedural, bureaucratic, legal, or vertical accountability. The downward accountability focuses on WHO managers are responsible for his subordinates in decision making, participatory or collegial accountability in higher education. Furthermore, inward accountability with regard to the behavior of agents to professional standards or ethics standards and Often Appear in an organization dominated by professionals like in college or university, in the which they become a professional accountability. Finally, outward accountability means to respond to clients, stakeholders, external support, and society in general, the which includes market accountability and political accountability.

Accountability involves hope (expectation). There are various expectations of higher education
institutions as institutions of knowledge and information institutions in a society of knowledge and information. Objectives and priorities of the diverse college accountability. Burke (2004: 4) states that "the purposes or goals of accountability programs for higher education have shifted over time from the system efficiency, to educational quality, to organizational productivity, and to external responsiveness to public priorities or market demands". With such a wide variety of embodiments accountability purposes include efficiency, quality, productivity, responsiveness. Of the various terms in the above it can be concluded that accountability is the obligation to provide accountability or answer and explain the performance and actions of a person / legal entity / leadership of an organization to the party WHO has the right or obligation to hold accountable. In this case, higher education accountability Refers to the responsibility of educational institutions on a variety of educational administration, performance, actions, and the quality of higher education to the stakeholders items, namely the public, government, and the college itself.

2. Components of Higher Education

Referring to the Law 12 of 2012 on Higher Education, HELTS (2010), and Bober (2004), namely that the main components and support in higher education is basically include: (1) learning, (2) curriculum, (3) lecturers, (4) learning facilities, (5) funding, and (6) research, which is supported by the supporting components, namely (7) management and (8) leadership.

The learning process reflects any positive changes in behavior that is relatively fixed and occur as a result of education, training or experience, conscious and deliberate through the learning process. The learning process as intentional activity that should be carefully prepared by educational institutions, especially lecturers as well as implementing change implementers learning at grade level in higher education, carried out in accordance with the standards process, in order to achieve its intended purpose, namely learners (students) can acquire knowledge, new skills, and positive changes in attitudes and behaviors that can improve the competence of students in higher education (Fry et al., 2009; Robbins & Judge, 2007; Sudjana, 2002).

The curriculum is the teaching plan and a system that contains the objectives to be achieved, the material to be presented, teaching activities, teaching tools, and teaching time schedule. As a system, the curriculum is part of a system of school organization which involves the determination of curriculum policy, organization structure and procedure development, implementation, evaluation and perfected (Fry et al., 2009; Oliva, 2006, Hasan, 2008; Sukmadinata 2010, Vazir, 2003).

Lecturers are professional educators and scientists with the main task of transforming, develop, and disseminate through the Science and Technology (1) Education, (2) Research, and (3) Community Service, known as Tridharma. In this case, the position is as a professional lecturer in higher education who are appointed in accordance with the legislation. Lecturer is a component that is associated also with the learning process and curriculum components (Law No. 14 Year 2005 on Teachers and Lecturers; Gaffar, 2007).

Learning facilities associated with the provision of facilities and infrastructure in learning in college that showed linkage to the needs of learners and the needs of teaching faculty and instructors. Thus the provision of learning is linked to their use, so that its use can improve the effectiveness of the learning process in achieving the objectives of the curriculum that has been established, in accordance with the dynamics of community life (Government Regulation number 19 of 2005 on the SNP; Mulyasa, 2002).

Funding is an important component in determining and allocating education funds to support all activities of the organization of education in Higher Education (Government Regulation No. 19 of 2005 on the NES).

Research is the main characteristic in the provision of education in universities in generating knowledge creation and knowledge innovation so that the learning process can be more dynamic and adaptive.

Management related to the process of managing all components of education in universities who apply the principles of Good University Governance (Law No. 12/2012 on Higher Education; Lunenburg & Ornstein, 2008).

Leadership in the college environment is one important factor in the higher education institutions that can move, mendinamisasi, direct, and coordinate the various components within the institution so that different components can be run effectively and efficiently (Leithwood & Riehl, 2004, Razik & Swanson, 2005, Gibson, et al, 2010).

Framework

Embodiments of college performance accountability based on the platform or base bow college, ranging from higher education philosophy inherent in the vision and mission so as to produce a wide range of policies that support the feasibility process and goal achievement college. In college performance accountability is there are many interacting components, with a focus on core components items, namely the learning process. Component of the learning process can run well when supported by essential component items, namely curriculum,

Faculties (lecturer), learning facilities, finance, and research. The components that can be run
Effectively if supported by a supporting component items, namely leadership and management. All These components Interact to produce outputs or outcomes of graduates Among others, community service, scientific innovation, and so on to meet the expectations of stakeholders (government, community, parents, students, faculty and staff). Focus accountability colleges in this study will include a component of the performance of higher education institutions. Based on the above research framework can be described as follows.

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![Higher Education Accountability Framework](image)

**Figure 2**

**Higher Education Accountability Framework**

**Methodology**

This research was conducted using qualitative methods to the type of case studies. This research conducted Padang State University (UNP) on the grounds that the UNP represents a state university that focuses on the field of education with the best quality in the province of West Sumatra. UNP accreditation status as a state university is are relatively better than other universities in the region of West Sumatra. UNP and Andalas has a capacity of students is are relatively the most. The number of applicants WHO apply (enrollment) to the UNP are relatively more numerous and come from various parts of the country. Most graduates of the UNP has a strong network of alumni and Contribute to society.

The source of data is the study of events, objects and actions related to the accountability of college performance. Source of the data in this study were Obtained from multiple subjects research are:

1. Primary subject items, namely stakeholders (official) at the level of the rectorate, faculty, or department / program of study in this regard rectors or Reviews their representatives, Deans, and the department head / Prodi, Also chairman of the other work units in call now university, and students, as well as university and community partners.
2. Secondary subject, ie all parties associated with the object under study and credible information that can be trusted.
3. Subject Documents, ie some documentation that corresponds.

Before Analyzed, the Data and information are classified According to the research question. Note
interviews and observations that have not been arranged in a structured arranged Reviews such that it Becomes a systematic record. In this way the process of the data analysis can be done quickly intervening and accurately. If there is a lack of the data and information will soon be known to be equipped. Began the process of data analysis of the data collection. Data analysis was performed through three stages: data reduction, the data presentation, and conclusion and verification.

**Research Result**

Until now, the UNP has a strong commitment to education and education as a philosophical foundation. Moreover, the philosophical framework used in the development of educational and non-educational personnel in the UNP education are closely related and consistent with the philosophical foundations of national education, Because The UNP is an integral part of national education. Decision mandate expansion (wider mandate) Gives UNP new task to organize the three responsibilities of college in a wider spectrum in the field of non-science education, in addition to the development of education teaching force remains the primary task of the UNP.

Overall, the UNP makes various institutional policies related to all components, the which includes the learning process, curriculum, faculty, facilities, learning, funding, research, management and leadership. Since its establishment until today, UNP remains focused on the education and development of teachers, the which is reinforced by the wider mandate to develop three responsibilities of college in a wider spectrum in the field of non-science education. As acollege, UNP of make the learning process as its core business. Implementation of the learning process in the UNP is Inseparable from the development of the curriculum at all levels and access to education, both educational and non-educational in D3, S1, S2 and S3.

At this time, the curriculum developed by Andalas is Competency-Based Curriculum (CBC). Associated with particular reference to Realize the feasibility and achievement of performance accountability processes in curriculum components, stated that the curriculum is strongly associated with the learning process, especially in improving the quality of education and teaching process.

Enforceability of the learning process and the implementation of the curriculum in the UNP can not be separated from the task and role of the lecturer in it. In providing the best services to the learning process and the implementation of the curriculum, faculty developed a top priority by the university. Improving the quality of faculty is strongly associated with the number, qualifications, and competence of lecturers. Enforceability of the learning process the which include curriculum and interaction between faculty and students in need of improvement of learning facilities to support the learning process. UNP continues to the make improvements and additions to the physical building and equipping adequate learning facilities for all courses.

UNP has a fund management document, the which includes a reception planning, allocation, reporting, auditing, monitoring and evaluation, and accountability to stakeholders. UNP general financial management HAS ALSO-adopted principles of good university governance. This is evident from the process of planning, implementation, and monitoring and reporting and accountability during this run. On the funding component, in addition to allocating funds for the learning process and curriculum component, faculty development and the development of learning facilities, funding IS ALSO allocated to the development of research that can support the implementation of an effective learning process.

To support the achievement of enforceability three responsibilities, and in line with one's vision and LP UNP UNP continues to boost the quantity and quality of research at the State University of Padang, Encourage and facilitate the lecturers in carrying out research activities in support of improving the quality of higher education, the nation's competitiveness, and welfare and sustainable programatically.

In the management components, management colleges require changes in accordance with changes in the external environment that occur. Currently, demand management towards good university governance (GUG) intensified. In this case, the priority UNP is directing its management on the implementation of the principles of GUG, Reviews such as transparency, participation, independence, fairness, accountability and responsibility. It can be seen from the decision-making process involving stakeholders, to control the planning process based on the proposals of all stakeholders.

In order to guarantee the implementation of the task call now in the organizational units within the university, Including faculty and department / study, Also other work units, runs good, harmonious, and Achieved Effectively and efficiently, call now work unit leaders to apply the principles of coordination , integration, and synchronization in Reviews their respective environments, and between organizational units that exist in Reviews their own environment and between organizational units within universities and other institutions domiciled outside the UNP in accordance with the duties and roles of the unit call now.

**Discussion**

The findings in this learning process component indicates that the UNP education program Consists of academic education, profession, and both vocational and non-educational field of education as a result of the wider mandate of the Teachers' Training College into a university. Based on Reviews These findings, the UNP
Considered to have been quite successful in managing the entire program of educational and non-educational approach, complementary, harmonious, comprehensive, and integrated. In this case, the non-education courses more guided by lecturers from the resulting mixed educational mutual support in the learning process.

However, there are on certain ego and arrogance of call now feel better than others. For example, educational courses that have long felt better than the non-education courses are relatively new, on the other hand the non-education courses feel more exclusive than education courses. Judging from the development, senior lecturers in non-education courses are from lecturers in educational programs. During its development, recruited lecturers educational background of pure science to fill faculty positions in non-education courses.

The findings of the research on curriculum components in the UNP indicate that basically the curriculum in the UNP developed continuously, relevant to the changing times, and in accordance with the demands of the job market. Curriculum development in the field of education and non-education in the UNP standards refer to primary and secondary education, the labor market demands, advances in science and technology, as well as the trend of globalization.

At the level of S2 and S3, the curriculum was developed with reference to the subject-advanced courses or profession. The curriculum used in the UNP today is a curriculum that has been approved by the Rector after the decree approved by the Senate of the University.

Findings related research professor at the UNP components shows a slight Decrease in the number of lecturers due to the retired professors and lecturers have not been any new appointment. Faculty qualifications UNP today as much as 937 people Considered to have sufficient educational qualifications S2 as much as 73.1%. This indicates that most of the lecturers has met the minimum requirements for carrying out their duties in accordance with prevailing regulations. Other findings stated that in serving the learning process, based on faculty-student ratio According to the standards of BAN-PT inadequate and not evenly distributed in all Faculties.

UNP is Considered to be sufficient to have adequate learning facilities to support the implementation of an effective learning process. In connection with the optimization of the learning facilities, especially for laboratories, universities have difficulty in recruiting reliable educational staff that can be placed in a position on certain, especially in the educational facilities management position.

The results showed that the components of the funding is the lifeblood of every activity in the UNP. The learning process will not learn without careful planning in the management of university funds. UNP in this case is still trying to do the planning and allocation of funding pursuant to any activity from the level of the university, faculty, up to a program of study and other work units, Although in practice, this is financial problems are relatively less in line with expectations.

Components of this study draws on research and community service. Research activities in the UNP is basically done by academicians for the fulfillment of duties and obligations of his role, the which is directed at Achieving the overall quality of learning. In this case, the lecturer UNP is Considered to be sufficient to have competence in preparing a research proposal, conduct research, disseminate research results and produce a wide Ultimately range of process and product technology, art, and culture. The research activities supported by the Institute for Research and Community Service Organization UNP, the which continues to Encourage and facilitate the lecturers in carrying out these activities.

In the management component, has implemented a UNP basically the principle of autonomy of universities roomates are implemented a at all levels of management, ranging from university-level institutions, faculty, to the department / program of study. With the organizational structure and a clear division of authority, the learning process in call now study program can be run in a more flexible with accessible information system in accordance with the characteristics and potential inherent in call now study program itself, both to the field of education and non-education. A clear application of the principle of autonomy has encouraged the UNP to Realize accountability.

The UNP leadership is Considered to Be Able to drive all the components of the provision of education in implementing the vision and mission of the UNP the which is in line with the expectations of stakeholders. In order to guarantee the implementation of the task call now in the organizational units within the university, Including faculty and department / study, Also other work units, runs good, harmonious, and Achieved Effectively and efficiently, call now the unit leader has to apply the principles of coordination , integration, and synchronization well in Reviews their respective environments, and between organizational units that exist in Reviews their own environment and between organizational units within universities and other institutions domiciled outside the UNP in accordance with the duties and roles of the unit call now.

**Conceptual Model of Performance Accountability UNP**

Performance Accountability Model College proposed based on the feasibility study process and the achievement of the objectives of accountability college performance in component learning process, curriculum, faculty, learning facilities, funding, research, management, and leadership. All activities in college Refers to Reviews
These components in line with the vision and mission of the college call now. Proposed Researchers have proposed models of meaning in the which there is a philosophy of performance accountability college.

Referring to the Law 20/2003 on the National Education System, universities, both public and private, is obliged to provide education, research, and community service, known as Tridharma college. Tridharma college is the main mission of the college roommates includes the embodiment of basic values and philosophy of higher education in Indonesia. Thinking about college performance accountability is based on the responses of the issues in the context of accountability embodiment college performance.

Starting from Reviews These thoughts, can be Formulated Several important things in Higher Education Performance Accountability as follows:

a. The learning process is the core business of the college roommates is Realized through the performance accountability component of the learning process.

b. The core business is supported by the essential components (curriculum, faculty, learning facilities, funding, and research).

c. Core business and essential components supported by the supporting components items, namely the management and leadership.

d. Embodiments of performance accountability is supported by a good strategy in Achieving its intended purpose.

Based on the components of the learning process, curriculum, faculty, learning facilities, funding, research, management, and leadership and is based on problems found in two universities, with a philosophy based on a foundation linked to the needs and interests of stakeholders, performance Accountability Model College in the UNP can be designed as follows.

![Figure 3 Conceptual Model of Performance Accountability College in UNP](image-url)
Conclusion

In general, adherence to the process and the achievement of the objectives of accountability college performance in the learning process already has a certain foundation related to the management of the learning process, strategy, leadership priorities, and accountability processes. Adherence to the process and the achievement of the objectives of accountability college performance in essential components include components of the curriculum, faculty, learning facilities, funding, and research. In component of the curriculum, the college has linked the curriculum to the needs and competencies of graduates, and the relevance of science and technology development needs of graduates and future oriented.

Components lecturer judged to have enough to become a major driver of the learning process. Components learning facility is considered to be noticed availability, completeness, and adequacy of which support the learning process. Component funding is considered to be sufficiently accountable. Continuous research components continue to be pursued in order to support directly to the learning process. Adherence to the process and the achievement of the objectives of accountability on college performance management and leadership component is considered to be adequate to support the learning process accountability.

In particular, Keterlaksanaan process and achievement of the objectives of accountability college performance in core components, essential components, and supporting components, in the UNP is as follows:

1. Core component (the learning process). Accountability performance on the learning process components in the UNP appears on STUDENT achievement (academic and non-academic), the quality of graduates, and absorption of graduates in their respective fields, with a focus on the field of education. Problems encountered include the lack of application of SCL, the presence of non-regular classes, the development of technological innovation and learning (e-Learning & i-Learning), the use of instructional media, and update learning materials. In general, the accountability of the UNP in the learning process components appear on the high public trust.

2. Essential components. This essential component consists of components of the curriculum, faculty, learning facilities, funding, and research:
   a. In the curriculum components, the UNP has many fundamental changes with a focus on the professional competence of graduates and based on their own culture. Periodically the UNP has been working to improve and develop the curriculum according to the needs, relevance, and future-oriented. Component of the curriculum is supported by the ability of faculty in preparing curriculum up-to-date. This shows that the UNP has been working to develop curriculum as proof of performance accountability in the curriculum components.
   b. Accountability performance on components lecturer at the UNP was relatively effective, in terms of the number and qualification of lecturers, despite a tendency to decrease the number. Lecturer UNP assessed by the community already has a high performance. Party leaders at the university lecturers still need to do development on an ongoing basis so that in turn can have a positive impact on the effectiveness and quality of the learning process.
   c. Accountability learning facility in the UNP was relatively good. In this case, the need for an increase in the supply, use, access, and maintenance of the learning facilities. In addition, coordination is also required so that learning facilities can be used optimally.
   d. UNP has shown high accountability in terms of funding. Sources and budget revenue is clear, also the allocation of the use of funds. All were reported in accordance with procedures.
   e. Accountability performance on the research component in the UNP is still not optimal, given his lack of funding and faculty in conducting research productivity. In the UNP, devotion dharma has involved nearly all the lecturers and STUDENT.

3. Supporting components. The support component consists of components of management and leadership:
   a. Performance accountability in the management of components in the UNP had improved to a better direction. This is demonstrated by the high management support in the learning process, curriculum development, faculty development, research development, and resource allocation.
   b. UNP has a high commitment in aspects of leadership, regardless of the style of leadership that is applied by the UNP leadership, which shows high performance in the accountability aspect of this leadership. This is indicated by the presence of high leadership support to the component learning process, curriculum, faculty, learning facilities, funding, and research.

Recommendation

Based on the description of the results of research and discussion in the UNP, gained an understanding that in order to Realize the feasibility process and the achievement of college performance accountability purposes, the main component of the which is a process of learning is the focus of all accountability college performance. In this case, the main Recommendations are: suggested:

1. To Realize the feasibility process and the achievement of the objectives of performance accountability
colleges in the learning process, the proposed Model Performance Accountability recommended to be used in order to Overcome the various problems faced by college-related component of the learning process, curriculum, faculty, learning facilities, funding, research, management, and leadership, as well as to Strengthen the existing conditions of the university.

2. Performance Accountability Model College Showed a close link between the process of learning, curriculum, STUDENT, faculty, and research that must be managed in a more integrated professional. All it requires the support of learning facilities and funding components are proportional, the which is driven by good management and effective leadership of the college.

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