

The Influence of Planning, Reporting, Standard Operating Procedure on University Education Costs Management Accountability

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Abstract

The management of educational institutions requires accountability for managing education costs related to the management of school financing. Accountability is a concept of openness in education management. This study aimed to determine the effect of planning, reporting, and standard operating procedures on the accountability of the management of education costs. This research used quantitative research. Participants were employees of the University of Indonesia. Data in the form of a questionnaire was taken using a survey method. Data analysis used regression analysis. The results of the study concluded that 1) there is a direct positive effect of planning on the accountability of the management of education costs ($t\text{-count } 2.406 > t\text{-table } 2.08$), 2) there is a direct positive effect of reporting on the accountability of the management of education costs ($t\text{-count } 2.981 > t\text{-table } 2.08$), and 3). there is a direct positive effect of standard operating procedures on the accountability of the management of education costs ($t\text{-count } 2.547 > t\text{-table } 2.08$). This also impacts the efficiency level of accountability in education cost management at the University of Indonesia.

Abstrak

Pengelolaan lembaga pendidikan membutuhkan akuntabilitas untuk pengelolaan biaya pendidikan yang terkait dengan manajemen pembiayaan sekolah. Akuntabilitas menjadi konsep keterbukaan dalam manajemen pendidikan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh perencanaan, pelaporan dan standar operasional prosedur terhadap akuntabilitas manajemen biaya pendidikan. Penelitian ini menggunakan penelitian kuantitatif. Partisipan adalah karyawan Universitas Indonesia. Data berupa kuesioner yang diambil dengan menggunakan metode survei. Analisis data menggunakan analisis regresi. Hasil penelitian menyimpulkan bahwa 1) terdapat pengaruh langsung positif perencanaan terhadap akuntabilitas manajemen biaya pendidikan ($t\text{-hitung } 2,406 > t\text{-tabel } 2,08$), 2) terdapat pengaruh langsung positif pelaporan terhadap akuntabilitas manajemen biaya pendidikan ($t\text{-hitung } 2,981 > t\text{-tabel } 2,08$), dan 3). terdapat pengaruh langsung positif prosedur operasi standar terhadap akuntabilitas manajemen biaya pendidikan ($t\text{-hitung } 2,547 > t\text{-tabel } 2,08$). Hal tersebut juga berdampak pada tingkat efisiensi akuntabilitas manajemen biaya pendidikan di Universitas Indonesia.

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INTRODUCTION

Law Number 14 of 2008 concerning Public Information Disclosure, accountability, and information transparency is legally justified. In this case, transparency and accountability are also part of what is meant for educational institutions. In the Higher Education Law Number 12 of 2012 concerning Higher Education, Article 78 mentions the accountability of higher education institutions. One of the forms of accountability and transparency in universities is that they must report on-campus activities, both academic and non-academic. At this time, accountability at the university is a concern for the Ministry of Education and Culture related to independent learning. This concept gives complete flexibility to the university to become a legal entity University so that the university is expected to be more dynamic and independent.

The requirements for state universities to become legal entities include good organizational governance, standards of education cost feasibility, social responsibility, and a role in economic development. As it has also been explained in Law Number 4 of 2020 regarding good governance of a university, it can be seen from the accountability of higher education management, transparency, effectiveness, and efficiency. Accountability is one of the education cost management that describes the quality of good education. Education cost management consists of planning, reporting, and internal control (internal audit), where the three sections have different characteristics.

Russia uses a multi-level and multi-sided financing model for education. The model ensures adequate federal funding levels and encourages local authorities, business communities, and sponsors to support the regional level. Several countries, such as Norway, Germany, the United Kingdom, and Colombia, use the multifactorial model in building education financing policy bodies. Russia uses a multi-level and multi-sided financing model for education. The model ensures adequate funding levels at the Federal level; encourages local authorities, business communities, and sponsors to support the regional level (Demina et al., 2020). Several countries, such as Norway, Germany, the United Kingdom, and Colombia, use the multifactorial model in building education financing policy bodies (Barbosa-Camargo et al., 2021).

Previous research concluded that many factors influence management accountability. Accountability is the principle of public accountability, which means that the budgeting process, starting from planning and preparation of implementation, must be reported and accounted for (Kemal et al., 2019). In university management, accountability refers to responsibility in the transparency of management activity. Therefore, this study has a different focus from previous research because it aims to know the management accountability process in universities related to university education cost management. Educational institutions have a different system from companies in education cost management because the Ministry of Education regulations bind them.

Thus, this research was conducted for several reasons, namely 1) the need for the concept of education cost management in university, 2) the preparation of planning of program in management, and the purpose of using funds in educational institutions must be in harmony which is manifested in transparency and effectiveness, 3) higher education cost management accountability to avoid misuse of funds, and 4) the influence of aspects in education cost management accountability for the development of the education system. Thus, many factors affect education cost management accountability which educational institutions use.

Therefore, the purpose of this study is to determine the effect of components of the management process (planning, reporting, and standard operating procedures) on university education cost management accountability. The study results are expected to provide significant benefits for improving the education cost management of the implementation of education. It also has an impact on the quality of education through the provision of quality facilities and infrastructure. Moreover, education cost management in university has four principles, namely the principle of transparency, the principle of accountability, the principle of effectiveness, and the principle of efficiency. The application of accountable and transparent principles can improve the

quality of educational institutions. One of the things that can be seen from the good quality of schools is accountable and transparent principles for all education cost institutions of education.

METHODS

Research participants were employees of the University of Indonesia (N=25). The sampling technique used the purposive sampling method. The criteria for the participants are 1) employees in the fields of planning and budgeting, reporting and accounting, and internal control units, 2) aged 24-55 years, 3) employees who have worked for at least two years. This research used quantitative research. It is a causality of study. It involves collecting questionnaires containing statements to test hypotheses. Testing this hypothesis used multiple regression analysis consisting of 4 variables, namely planning (X1), reporting (X2), standard operating procedures (X3), and university education cost management accountability (Y).

Before the data is analyzed using regression analysis, it is tested for the normality of the data distribution, the linearity of the influence test, the heteroscedasticity test (homogeneity test), and the multicollinearity test to test independence between independent variables. The following are the components of the questionnaire instrument for each variable:

Table 1. components of the questionnaire instrument

| | Planning | Reporting | Standard Operating Procedure | Education Cost Management Accountability |
|---|--|---|---|--|
| 1 | Goal setting | Education cost information in education cost statements | Operating system procedures model | Information reliability |
| 2 | Data settings | Process for presenting education cost statements | Standard operating procedure structure in reporting | Transparency |
| 3 | Budget report analysis | Cash flow classification | | Accountability |
| 4 | Determine budget planning activities | Use of fair value in education cost statements | | Empowerment |
| 5 | Anticipate capital budgeting | | | Calculation |
| 6 | Budget structure strategies and techniques | | | |

FINDINGS AND DISCUSSION

Before testing the hypothesis, the classical assumption was tested on the multiple regression results. The double correlation coefficient of three exogenous variables with education cost management accountability ($R_{y.123}$) = 0.869. The significant test results obtained an F-count of $21.601 > F\text{-table} (0.05; 3:21)$ of 3.07. Based on these results, there is a positive influence between planning, reporting, and standard operating procedures on university education cost management accountability. The coefficient of determination ($R_{y.123}^2$) of $(0.869)^2 = 0.755$ can be interpreted that 75.5% of a proportion of variance in management accountability can be explained together with planning, reporting, and standard operating procedures. The rest (ϵ) of 0.245 or 24.5% is influenced by other variables not examined.

While the Kolmogorov-Smirnov test shows a significance value greater than 0.05, the data is normally distributed. Asymp Value. Sig. (2-tailed) of 0.138. It shows that the significance value is greater than 0.05. Then, the data analysis refers to the multicollinearity test, which tests whether the multiple regression model found a correlation between the independent variables (exogenous). The results of the multicollinearity test show that all regression models have a tolerance value > 0.10 and a VIF value < 10 . So, it can be concluded that there are no symptoms of multicollinearity in the regression model used.

After the multykolonierity test was carried out, the autocorrelation test was continued, which aims to test whether in the linear regression model there is a correlation between the confounding error in period t and the confounding error in period t-1 (previous). The test used by researchers is the Durbin-Watson test. The result of Durbin Watson's score is 2.232. This value lies between dU (1.6540) and 4-dU (2.3460), so it can be concluded that there is no autocorrelation symptom. Then proceed with the heteroscedasticity test, which aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The results of heteroscedasticity testing with the glejser test show that all regression models have a significant value of more than 0.05. There is no heteroscedasticity problem in the regression model.

Before doing the calculations to test the causality model using the path analysis method, the research data were first tested and fulfilled all the requirements. One of the essential requirements that must be met is a significant correlation between the related variables and one another. The t-count value of all correlation coefficients is greater than the t-table value at DK = 23 for = 0.05 of 2.07 then all correlation coefficients are declared significant, as illustrated in the following table;

Table 2. Correlation Coefficient Test Results

| Matrix | Koefisien Korelasi | | | |
|----------------|--------------------------|--------------------------|--------------------------|-------------------------|
| | X ₁ | X ₂ | X ₃ | Y |
| X ₁ | 1 | – | – | r _{1y} = 0,678 |
| X ₂ | – | 1 | – | r _{2y} = 0,718 |
| X ₃ | – | – | 1 | r _{3y} = 0,748 |
| Y | t _{hit} = 4,418 | t _{hit} = 4,942 | t _{hit} = 5,412 | 1 |

The results of the overall analysis of the path analysis model can be seen in the following:

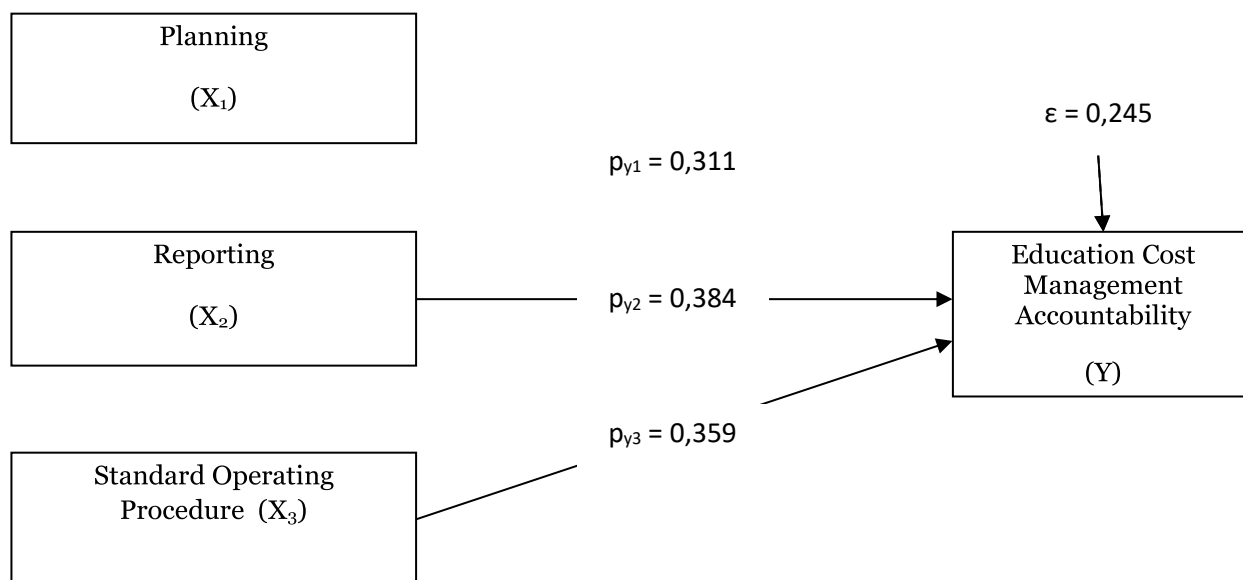


Figure 1. The Impact of Planning, Reporting, and Standard Operating Procedure on Education Cost Management Accountability

The description of the path coefficient results from Figure 1 is explained in detail in the following table.

Table 3. The Result of Structural Model Statistical Calculation

| Model | Coefficients | | | | |
|-----------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | Sig. |
| | B | Std. Error | Beta | t | |
| 1 (Constant) | 12,838 | 6,016 | | 2,134 | ,045 |
| Planning (X1) | ,253 | ,107 | ,311 | 2,406 | ,029 |
| Reporting (X2) | ,400 | ,137 | ,384 | 2,981 | ,008 |
| Standard Operating Procedure (X3) | ,397 | ,160 | ,359 | 2,547 | ,021 |

a. Dependent Variable: Akuntabilitas Keuangan (Y)

The coefficient value of the planning path on education cost management accountability is 0.311 with a t-count of 2.406. Therefore, the value of t-count is greater than the value of t-table with $DK = 21$ for $\alpha = 0.05$ of 2.08 and the probability value of Sig. (0.029) < significant level (0.05) then H_0 is rejected, and H_1 is accepted. It means that there is a positive direct effect of the planning variable on the education cost management accountability variable, which is significant.

The coefficient value of the reporting path on education cost management accountability is 0.384 with a t-count of 2.981. Therefore, the value of t-count is greater than the value of t-table with $DK = 21$ for $\alpha = 0.05$ of 2.08 and the probability value of Sig. (0.008) < significant level (0.05) then H_0 is rejected, and H_1 is accepted. It means a positive direct effect of the education cost reporting variable on the education cost management accountability variable, which is significant.

The coefficient value of the standard operating procedure path to education cost management accountability is 0.359 with a t-count of 2.547. Therefore, the value of t-count is greater than the value of t-table with $DK = 21$ for $\alpha = 0.05$ of 2.08 and the probability value of Sig. (0.021) < significant level (0.05) then H_0 is rejected, and H_1 is accepted. It means that there is a positive direct effect of the standard operating procedure variable on the education cost management accountability variable which is significant.

The findings show that planning, reporting, and standard operating procedures significantly influence education cost management accountability at the University of Indonesia. Accountability at the University has recently become a concern for the Ministry of Education and Culture. Higher education accountability is also essential considering that corruption on campus is now also a concern. Universitas Indonesia is one of the universities with legal entities and the best universities in Indonesia, according to The World University Rankings 2021. The university also has education cost reports published regularly every year and audited by auditors as transparency of education management.

This study indicates that the University of Indonesia has fulfilled the requirements related to information disclosure to the public related to the management of transparency. This finding provides an understanding of the different values in education cost management at the University of Indonesia because it has developed information disclosure to the public. The novelty in this study is seen in the concept of information disclosure to the public, such as a public company that provides transparency in education cost statements. This concept makes the University of Indonesia one of the healthy universities providing education cost management transparency, especially since the University of Indonesia is a legal entity university. The concept of good education cost management

and the regulations set by the university. Other universities can apply the transparent education cost management model at this university as a healthy university model. In this case, accountability has the quantity and reliability of the education cost performance that the University of Indonesia has owned to the public; such governance implies high education cost management accountability (Torres & Garcia-Lacalle, 2021). Accountability is the principle of public accountability which means that the budgeting process starting from planning, preparation of implementation must be reported and accounted for. Thus, accountability is a medium that describes the causal relationship between the quality of education cost reporting and performance in the university (Tran et al., 2021). Reporting quality reduces audit risk (Ghosh & Tang, 2015).

Planning affects education cost management accountability (Wahyuningsih & Kiswanto, 2016; Juwita, 2014). Another factor that affects accountability is reporting. It has a vital role in the public in creating public sector accountability. The growing demand for the implementation of public sector accountability increases the need for transparency of public sector education cost management information (Nordian & Hertati, 2010). A good education cost system in educational institutions also influences education cost management accountability (Bawono et al., 2020). It means that the education cost system requires commitment from education cost officers (Yulisa et al., 2020). In addition, environmental conditions also impact reporting and management accountability (Nishitani et al., 2020). Resources also affect the reporting and accountability processes (Edmonds & Leece, 2017). Reporting reflects transparency, so quality in reporting is an essential part (Ariefiara & Utama, 2018). Thus, the education cost system development process requires a standard operating procedure to guide the team (Andanti et al., 2019).

In the world of education, standard operating procedures must be used. It can be seen with the Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia number 71 of 2017 concerning Preparation and Evaluation in the Standard operating procedure within the ministry of research, technology and higher education where the regulation consists of 6 chapters and 20 articles that explain the process of drafting and administering standard operating procedures within the ministry of research, technology and higher education as an effort to increase effectiveness, efficiency, and productivity task execution. The standard operating procedure is a manifestation of increased accountability in the education and government environment.

CONCLUSION

The study results conclude that planning, reporting, and standard operating procedures significantly affect education cost management accountability. This research benefits state universities in planning, reporting, and standard operating procedures as accountability for the funds. They manage from the community. In line with the Freedom of Learning issued by the ministry were for universities to become more independent and dynamic, one of them is needed, one of which is education cost management accountability that is part of the realization of a legal entity university. Thus, this research can be developed in the realm of the concept of reporting models and the way universities carry out transparency.

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