

Public Service Agency (Badan Layanan Umum) of State University as a Model of NPM in Indonesia: Habermasian Perspective

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Abstract

This article aims to discuss the role of accounting in the implementation of New Public Management (NPM) in the State Universities. NPM implementation in higher education organizations can be interpreted as a form of corporatization and accountingization. Accountingization is done through the implementation of performance-based budgeting, which replaces the traditional budget, as well as the application of accrual accounting that replace cash-based accounting. Based on the Critical Theory of Habermas, Accountingization become the steering media of the universities lifeworld colonization.

Keywords: NPM, university, accountingization, corporatization, Habermas

1. Introduction

NPM was influenced by the ideas of neoliberalism. Neoliberalism is an ism with a special mission of reducing state intervention to be replaced by the market (Deliarnov, 2006: 164). Market is considered as the most effective resources allocator, rational decision-making processes and driving innovative and entrepreneurial behavior. In accordance with the services of high education, Levidow (2002) stated that the neoliberal strategy on higher education organizations, such as treating the entire body as a business relationship, emphasis on efficiency and accountability, redefining the institution in terms of accounting, treating subjects as a commodity, and treating relations between lecturer and student as producer-consumer relations.

NPM is a form of corporatization of public sector institutions (Marobela, 2008), including educational organizations (Ngok and Kwong, 2003). According to Savas (Newberry, 2003) NPM main goal is privatization. However, if privatization can not be done, then the commercialization or pseudo-market should be introduced as the best alternative (Minogue, 2000). Public sector organizations as pseudo market here mean that public sector organizations are no longer fully public organization but also not entirely a private organization.

2. New Public Management (NPM) in University

Edward et al. (1999) explained that the autonomous management of educational institutions adopting NPM has changed the relationship of the school and students/parents into a pseudo-relationship in the market. Pseudo-market in higher education management is in accordance with the Public Choice Theory (PCT) underlying NPM (Gruening, 2001). PCT is like the theory of demand and supply that is used in the private sector (Deliarnov, 2005: 139). From the perspective of PCT, the government can be assumed as a manufacturer that can provide a public commodity for society (Rachbini, 2006:89). Thus, it can be concluded that the position of the government and the citizens on education services from the perspective of the PCT are as producer and consumer.

The phenomenon of producer-consumer relations are also captured by the Indonesian Institute of Sciences (LIPI), which conducts research on Badan Hukum Pendidikan (BHP). BHP tend to provide opportunities for state universities to industrialize education (Reuters, 2005). LIPI concluded that the autonomous management of education, placed education institution itself as a retailer with an assortment of products in order to expand its segments to compete in the market. As stated by Neuman and Guthrie (2002), which refers to Willmot (1995), that the corporatization as a result of the application of NPM in university led to the commodification of teaching and research by lecturer as academic labor, in the language of Harris (1994) is called semi-employment.

The general explanation of Government Regulation (Peraturan Pemerintah/PP No. 23/2005 on public service agency (Badan Layanan Umum/BLU) , stating that BLU is based on the government increasingly limited funding. With limited funds, from PCT review's, altruism in public policy should be minimized (Toha, 2008:85) and the state's role in society should be minimized (Djamhuri, 2009). For example, there has been a reduction in government funding for public universities (Ngok and Kwong, 2003). It is as a consequence of a reduction in government funding, so in addition to organizing higher education, university must also behave as entrepreneurs. Boden (Iling, 2002) stated that some public universities in the United Kingdom and Australia that implement NPM, are encouraged to apply the principles of organizational management and corporate entrepreneurship. The concept of entrepreneurship is also described in the PP No 23/2005, which states "enterpreunering the government is considered the appropriate directions for the public sector finances".

Entrepreneurial principle is associated with PCT, PCT assumes that humans as *homo economicus*

always wants to maximize their interests (Deliarnov, 2005:143). In addition, PCT assumes that individual behavior depends on the rationalization of the individual preferences and goals (Gruening, 2001; Rachbini, 2006: 89). Rational human according to the classical views, being the developer of PCT, is a man who always choose the best alternative from a range of options, according to the constraints and limitations. According to Habermas (1984) a rational act is a deliberate action to achieve maximum results by creating favorable conditions and the institution support so that it can be taken with minimum error rate (Deliarnov, 2005: 135). In the context of the application of NPM, rational act is related to the achievement of VFM by the bureaucrats (Mok, 2005).

Bureaucrats in the application of NPM are identified as managers in private business enterprises. Aucoin (Barzelay, 2000) states that as the "new" manager in the public sector organizations, bureaucrats can do moral hazard, such as opportunistic behavior of managers to maximize their utility. Moral hazard is a form of agency problem caused by information asymmetry. Moral hazard in the context of an agency relationship between the government (principal) with the university (the agent) is manifested in the form of education funds that are not effective and efficient (Kivisto, 2005). Agency relationship problems between government and universities occurs when universities are given autonomy on one hand and financial targets on the other hand (Kivisto, 2005).

3. Accrual Accounting and Budget in the New Public Management

Accounting has a very important role in the implementation of NPM (Hood, 1995; Neu et al., 2006). Accrual accounting is a method that is considered a better and more accurate basis for decision-making in calculating costs (Connolly and Hyndman, 2006). Accrual-based financial statements also provide better measurement of the effectiveness and efficiency of organizations (Asean Development Bank, 2003). On the other hand, there is also dissenting opinion stated by Davis (2010) that accrual accounting is not relevant to be applied to the public sector organizations, with the argument that accrual accounting is designed for the formation of income, which is matching between costs and revenues. In public sector organizations it is not possible to equalize the tax revenues with expenses.

NPM on public sector organizations places budget as one of the major control tool in organizations, especially through the implementation of accrual accounting (Hood, 1995; Anderson and Tengblad, 2009; Kimura and Mourdoukoutas, 2000; Abdel-Kader and Luther, 2006). Budget is a financial plan for allocating resources in the future. Budget is an important part of the organization's management control systems in many organizations (Kober et al., 2007).

Public sector financial reform with the implementation of NPM has changed the paradigm of the role of the budget as a control tool for public accountability and efficiency of resource allocation into one that is for the accountability in financial management (Humphrey et al., 1993). The important role of budget in the shift of the public sector organization mainly concerns VFM (Hopwood, 1988). In addition to functioning as a measure of performance, budgeting practices in NPM are used for monitoring (Guthrie et al., 1999). Another function of budgeting is as the rationalization process for the management internal control of public sector organizations (Hoque, 2005; Malmi and Brown, 2008).

On the reform of the management of public sector organizations of higher education, budget is not only as a basis for resource allocation and performance measurement tool, but also has a key role in the creation of pseudo-market (Neu et al., 2008). In the pseudo market conditions, the budget serves to achieve VFM (Edwards et al., 1999), in which the relationship between the university and the student is the relationship between consumer and producer. Therefore, budget allocation is based on the proportion of students as customers of educational services (Edward et al., 1999; Franz, 1998). The phenomenon of the treatment of students as customers, in Habermasian perspective, is because of the relationship of government, universities, lecturers and students are separated by money, power and instrumental rationality (Singh, 2002).

Budget allocation on education organization in the pseudo market conditions can also be explained by the PCT, as is NPM. PCT is used to describe the allocation and budget decisions. Through PCT, it can be explain how the government as a supplier make decisions about supply and allocate budgets. This theory also explains about the public demand and how does the market respond to that demand (Beckett, in Khan and Hildret, 2002: 54). In the context of higher education budget allocation, government allocate budget in accordance with the market response (Singh, 2002). NPM practices in the context of the budget based on the PCT encourage increased marketisation of higher education organizations. Because the increase in the number of students will correlate to an increase in the number of budget received.

4. Performance-Based Budgeting in University Public Service Agency (BLU)

Accrual accounting practices in public sector organizations are usually in line with the use of performance-based budgeting (Lapsley and Pallot, 2000). Article 29 and 30 PP. 23/2005 also mentioned that the budget performance of the BLU uses an accrual basis. General explanation of PP. 23/2005 on BLU, states the country's financial reforms in Indonesia in the form of traditional budgeting changes to performance-based budgeting. Traditional

budgeting is a schematic that illustrates how the revenue sources available are allocated. In other words, the traditional object-oriented budget spending. Traditional budgeting weaknesses include the in measurability between input and output, the tendency for budget executor to spend all the available budget ceiling, and not program oriented (Rosjidi , 2001: 61). Performance-based budgeting aims to rectify the shortcomings of traditional budget. Therefore, performance-based budgeting considers the inputs and outputs and the achievement of Value For Money (Lapsley and Pallot, 2000).

Each BLU is required to prepare a BLU Business Plan and Budget (Rencana Bisnis dan Anggaran/RBA). RBA is a business planning and budgeting documents containing programs, activities, performance targets, and a BLU budget. BLU prepares the annual RBA with reference to the strategic business plan. RBA is prepared based on the performance and cost accounting calculation basis according to the type of service. BLU prepares RBA based on the needs and the capabilities of income expected to be received from the public, other agencies, and the state budget.

In addition to the obligation to prepare the RBA, there are changes that should be done when state university (Perguruan Tinggi Negeri/PTN) changes into BLU. First, said state universities can apply services tariff with sound business principles in accordance with Regulation No.23/2005. Secondly, according to the Regulation of the Minister of Finance No. 76/PMK.05/2008 of Financial Statements of Public Service Agency (BLU), BLU implements cost accounting system, which generates information about unit cost per unit of service, accountability for performance or other information for managerial interests. BLU Financial Statements shall be audited by an independent auditor. BLU unit shall establish an internal auditor who is responsible for the organization's internal controls.

These changes indicate the important role of accounting in BLU. Because of the importance of the role of accounting, the BLU pattern can be said to be a form accountingization (see Hood, 1995). Kurunmaki et al. (2003) referring to Power and Laughlin (1992) describes the concept of accountingization. Accountingization is an process when accounting is used as a tool of economic rationalization and used as a means of organization accountability. This is confirmed by Levidow (2002) which states that one of the neo-liberal strategy on higher education organization is accountingization. According to him, the accountability of higher education institutions is redefined in terms of accounting.

The changes are not only in the field of accounting, but also in the field of governance. PTN governance that apply BLU PK refers to the PP. 23/2005 that regulates Institution, Acting Manager, and Human Resources. Moreover, in accordance with the Regulation of the Minister of National Education No. 33/2009 on the guidelines for the appointment of an oversight on PTN in the Ministry of National Education that implements PK BLU, PTN is required to appoint board of trustees.

Changes in the governance and accounting of the education organization can be interpreted as a form of corporatization. It is like what is described by Marobela (2008) that one of the NPM strategies is the corporatization of the public sector organizations. Mok (2003) also stated that some of the trend of corporatization in higher education includes the influence of corporate culture with the use of business terms within the university, such as CEO and attempts to economize higher education financing with the use of administrative methods adapted from the business world (Tilaar, 2009: 37).

Corporatization of higher education organizations can lead to a role conflict. That is because the university leader are faced with the role of academician on one hand and the role of entrepreneurship on the other. Sham and Djalil (2006) conducted research on the conflict of role in the higher education budget practices in Nangroe Aceh Darussalam (NAD). The results of the study showed that if an individual is required to choose an orientation between academic orientation and managerial orientation, then a conflict of role can definitively be expected. Sham and Djalil (2006) referring to Rizzo (1970) describes the expectations associated with the role of a professional seems to have a direct conflict with the expectations associated with their role as a manager.

5. Colonization Through Accounting as a Steering Media

NPM has changed the role of university bureaucrats into "new manager" (Barzelay, 2000; Kivisto, 2005). "The new manager" in the organization of higher education led to the discourse of the colonization of higher education organization internal through budget (Edward et al., 1999; Lawrence and Sharma, 2002; Oakes and Berry, 2009; Covalleski, 2003; Kivisto 2005, Ezzamel et al., 2007; Lapsley, 2010).

The overall life areas where language is used in a certain way through life practices, institutions, norms, and values that is applied is what is called discourse. According to Habermas, discourse is a reflection form of communicative action. Reflection in this sense is an expression that is used to communicate the experience if language and action are inadequate (Hardiman, 1990:158). Whereas discourse in terms of communicative action is a communicative act that uses argumentative means. In this sense discourse is a form of communication that is both critical and open (Hardiman, 2008).

In discourse, language becomes the dominant tool. According to Habermas, dominance occurs in the realm of communicative action. For example, through language, communication becomes distorted. Language

distortion is not derived from the use of language, but of its relationship with work and power (Ricour, 2006: 113). For example, the practice of budgets as a means of rationalizing the activities of public sector organizations can be regarded as distortion, because it is associated with power over rational validity claims. Budget can be a discourse that its validity claims can still be debated (Power and Laughlin, 1996). If we question the validity of the truth (budget as a means of organization activity rationalization) then that is what is called discourse (Hardiman, 2008). In other words, the discourse of the budget as a means of rationalizing can still be criticized openly and argumentatively (Hardiman, 2008).

For example, budget "power" takes place through the achievement of targets. In this context, budget control and direct the actions for achieving the target. Target determination in the process occurs in shades of imbalance (distortion of communication) in which there is dominance. For example the dominance of the university over the faculty regarding the proportion of budgets received by faculty, which is "unilaterally" determined by the university.

Foucault described that each discursive practice is a form of power enforcement. Thinking and speaking system contained in any discourse is a reflection of the ongoing dominance. Further discursive speaking actions will create reality and will produce the truth. In the discursive practice we can see how power creates truth. For example, the practice of budgeting can be regarded as a myth or even a belief system that is associated with VFM (Ezzamel et al., 2007). Myth and belief system on budget can be interpreted as a discursive practice, because there is power behind the truth of the myths and belief system about budget.

Based on the idea of Habermas and Foucault it can be concluded that language in the discourse becomes a tool of domination. Accounting has become the system language (Power and Laughlin, 1996). If accounting has become a system language, then accounting can also be a tool of domination. "Accounting language" has created a discourse in the form of budget control (Kurunmaki et al., 2003). Budget as a means of controlling has created the discourse of colonization/domination through budget. Habermas stated that the regulatory legitimacy functions on administrative practices, such as budgets, can potentially be a tool of colonization when the budget is constitutive (Power and Laughlin, 1996).

Colonization process occurs via administration system such as budgeting (Edwards et al., 1999). Through administrative action, public problems are not seen as value-laden public conversation, but is considered a technical problem that can only be solved by instrumental rationality (Lawrence, 1999). Lawrence (1999) referring to Craib (1992) states that the market has been used as an instrumental technical solution replacing the public participation in public service in the name of efficiency. Markets are becoming the solution of public problems in accordance with the spirit of NPM that is based on PCT (Gruening, 2001; Deliarnov, 2006; Rachbini, 2006) and also on the budget that is adjusted to the market (Franz, 1998; Edwards et al., 1999; Singh, 2002).

Budgeting practice, calculation of the cost of education, and the application of the accounting system in educational institutions that implement NPM is regarded as a form of colonization (Edwards et al., 1999; Lawrence and Sharma, 2002). Colonization threaten the values and norms of education. Sham and Djalil (2006) with reference to Abernethy and Stoelwinter (1995), states that the professional views that the efforts to support administrative control such as budgeting, would threaten the professional values and norms that would create a conflict of roles. This conflict of role if is associated with Habermas's thought can be associated with the budgeting as steering media. In this context, the administrative control of a budget would threaten the academic values and norms. In the terms of Habermas, the state administration system has colonized the lifeworld (education values) through the steering media of budgeting (Nelson et al., 2008).

Colonization through budget can also be described as unbalanced relationship between the budget executor and the budget authorizer. Opposunggu and Bawono (2006) after referring to Utomo (2005) stated that the budget subordinate/executor has more accurate information than the budget supervisor/authorizer. Information that is not fully submitted to the budget supervisor/authorizer becomes an added value to the budget subordinate/executor. Budget executor becomes more dominating than their supervisor. This is an example of what was stated by Foucault that power is everywhere, not always in the pattern of hierarchical structure.

Normatively public sector budgeting uses a participatory approach. Participatory budgeting can also be studied with communicative action theory of Habermas especially regarding communicative action in order to achieve consensus. Every form of communication has the intention to reach a consensus that is not enforced (Hardiman, 2003: 163). However, consensus may not always be reached or disturbed. Discourse is a form of argument which may allow to reach a consensus. Participatory budget in terms of agency theory aims to reduce information asymmetry, as revealed by Baiman (Munawar et al, 2006). If this theory is analogous to communicative action theory of Habermas, then communicative actions are used to reduce information asymmetry, so that a consensus can be reached.

If consensus is not reached or disturbed (distorted), then the subject who did the communication has no "communicative competence" (Habermas, 1992: 33). Communicative competence is achieved by a subject who is able to show the validity of the claims. According to Habermas, discourse leads to a certain objective

framework which he calls the "validity claims" (Hardiman, 2003: 163). Therefore, if participatory budgeting is not able to reduce asymmetry (Opposunggu and Bawono, 2006), it can be said that there has been a distortion of communication. Distortion of communication causes lifeworld colonization by the system through the budget as the steering media (Lawrence and Sharma, 2002; Oakes and Berry, 2009).

Laughlin (1991) states that the internal colonization of the lifeworld through the budget occurs in the organizational level. According to Mardiasmo (2002: 84), the performance-based budget has forced the government to act based on cost minded and efficiency principles. Moreover, colonization through the budget also occur at the individual level, in which budgeting practice can create efficiency awareness at the level of both individuals and organizations in the private and public organizations (Miller and O'Leary, 1987, Oakes and Berry; 2009).

6. Conclusion

NPM implementation in university is basically a form of university corporatization, which became is a part of the neoliberalism strategy. These conditions encourage higher education to become a commodity traded in a pseudo market. Implementation of performance-based budgeting supports the pseudo market success of higher education services.

BLU university as a model of NPM in Indonesia can be said to be a form of corporatization and university accountingization. Accountingization in BLU of state university one of them is the application of performance-based budgeting. This budget reviewed from the Critical Theory of Habermas basically is essentially a university lifeworld colonization media. Behind the hidden implementation of performance-based budgeting is the "dominance" of the capitalist system.

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