Research Paper

Study on the Level of Fairness, Transparency, Accountability, and Quality of Education in Public Service Institutions of Higher Education

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Abstract

The purpose of this research is to investigate how students perceive the application of the values of accountability, openness, and justice in higher education, as well as the impact of these perceptions on educational quality. Using a descriptive quantitative technique and descriptive analysis, the study includes 122 students from UPN "Veteran" Yogyakarta's Faculty of Economics and Business. The mean is used as a measure of central tendency in data analysis. Fairness, accountability, transparency, and educational quality are among the variables examined. According to the findings, fairness received the highest rating from students (mean score of 4.24), followed by accountability (mean score of 3.95) and transparency (mean score of 4.18). Fairness, which encompasses equity in academic treatment, learning opportunities, and assessment, has a significant influence on perceptions of the quality of education. Openness is reflected in transparency. Transparency reflects openness in financial and academic data; however, more work is still required to comprehend how tuition fees are determined fully. Although accountability has been established, there is still a need for improvements in the reporting and evaluation systems for fund utilisation. In summary, improving the quality of higher education requires the combination of these three governance principles. As part of ongoing initiatives to raise the standard of education, this study provides valuable insights to university administrators on how to promote accountability, transparency, and fairness.

Keywords *Good Governance University, Higher Education, Public Sector, Service Quality, Sustainability Improvement*

INTRODUCTION

Higher education institutions play an important and strategic role in producing high-quality human resources. The current situation presents numerous internal challenges, including disparities in resource allocation, a lack of policy transparency, and inadequate accountability, which sometimes hinder the achievement of quality education. Research conducted by Larasati (2018) and Listiani (2025) explains that a university with good governance is evident from its transparency and accountability. Improving the trust and reputation of an educational institution is inseparable from transparency and accountability, high-quality education, the role of stakeholders, and effective communication services to enhance the efficiency and effectiveness of good educational management (Sholeh, 2023). The reality on the ground is not what was hoped for. The lack of policy transparency has left most stakeholders, in this case, students, feeling that they lack adequate access to information. This information includes the allocation of education funds, the academic evaluation process, and other strategic decisions. Weak accountability has led to negative perceptions of the integrity and legitimacy of higher education institutions.

Research conducted by Tarigan et al. (2024) explains that governance is a factor that influences performance assessment not only in the private sector but also in the government sector. Higher education governance is based on three main principles: fairness, transparency, and accountability. Fairness in higher education encompasses the equal treatment of students, lecturers, and educational staff, without discrimination. Transparency concerns policies, finances, and academic mechanisms that are accessible to all stakeholders. Accountability is the obligation of institutions to be accountable for their performance in the use of resources, both administratively

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and morally, to the public and internal stakeholders. These principles form an integral part of implementing good governance in universities.

Based on the conditions described above, research on the descriptive analysis of the relationship between fairness, transparency, and accountability and the quality of education in higher education institutions is important. This research is expected to provide an empirical understanding of the extent to which students perceive and understand the application of these governance principles, and how they contribute to improving the quality of higher education. The results of this research are expected to provide input for higher education managers in improving governance policies and strategies, thereby improving the quality of education and sustainable improvement.

Problem Formulation

The background description serves as the basis for formulating the problems in this study. These problems arise due to indications of gaps in resource management, low information transparency, and weak accountability mechanisms, which can hinder the achievement of excellent educational quality. Based on these considerations, the problems formulated in this study are as follows:

1. How do students perceive the level of fairness in the quality of higher education?
2. How do students perceive the level of transparency in the quality of higher education?
3. How do students perceive the level of accountability in the quality of higher education?

Research Objectives

Based on the research questions presented above, this study aims to provide an in-depth description of students ‘perceptions regarding the application of the principles of fairness, transparency, and accountability in the implementation of academic activities in higher education. Specifically, this study aims to:

1. Describe students’ perceptions of the level of fairness they feel towards the quality of higher education
2. Describe students 'perceptions of the level of transparency they feel towards the quality of higher education
3. Describe students’ perceptions of the level of accountability they feel towards the quality of higher education

LITERATURE REVIEW

This study employs agency theory as its primary framework. The selection of this theory is based on the relationship between principal and agent, as described by Jensen and Meckling (1976), which serves as the main framework for understanding governance in higher education. This study utilizes the perceptions of students as principals who have high expectations for achieving good educational quality. Higher education institutions, such as the rectorate, lecturers, and educational staff, are considered agents. Agents are entrusted with managing resources, making decisions, and implementing the educational process. In fact, conflicts of interest often arise due to information gaps between principals and agents.

Higher education governance is a series of processes that involve the principles of fairness, transparency, accountability, participation, and responsiveness collectively in determining the legitimacy and performance of educational institutions (Sulila, 2022). Research conducted by Tunisa et al. (2024) suggests that quality education is one of the tangible ways to achieve opportunities and prosperity, thereby fighting for social justice through equal access to education. Research conducted by Blader and Tyler (2003) suggests that students who perceive fairness in the learning process and evaluation are more motivated to participate, thereby enhancing the quality of learning. The same is true of the research conducted by Główczewski et al. (2023) and Kim et al. (2024), which suggests that fair and well-distributed procedures will have a positive impact on students' experiences, thereby improving the quality of education. Good education management is inseparable from the evaluation and accountability processes that form an effective, transparent, and continuously improving education system (Wandi et al., 2024).

Transparency is a crucial component in strengthening the implementation of targeted oversight strategies and enhancing the capacity of institutions to develop effective educational governance (Sumul et al., 2024). Research conducted by Brutu and Annur (2024) states that educational transparency is the basis for providing transparent, open, and easily accessible information related to educational aspects. Research conducted by Iskandar et al. (2021) and Nurlatifa et al. (2021) highlights the importance of transparency in avoiding conflicts of interest in higher education and in accurately reflecting the real conditions and expectations of higher education. Accountability in higher education is a guarantee of the learning process to produce the desired outcomes for stakeholders (Sulila, 2022). Meyer (2010) explains that a phenomenological basis of institutional theory accounts for the complexity and heterogeneity of elements that converge within a single container, namely the institution. Public accountability of higher education institutions is a crucial element in higher education reform in Indonesia (Jumriani et al., 2022; Sulila, 2022).

RESEARCH METHOD

This research employs a descriptive quantitative approach with descriptive analysis. Descriptive analysis is used because it utilizes numerical data that can be measured objectively using statistical techniques. This research method was chosen to describe actual conditions while simultaneously analyzing the relationships between variables (Creswell & Creswell, 2018). Descriptive analysis in this study examines the relationships among the variables of Fairness (X1), Transparency (X2), Accountability (X3), and Quality of Education (Y), based on empirical data obtained from research respondents. The approach employed is quantitative and deductive, drawing on existing theories of higher education governance.

The approach used is quantitative deductive, starting from existing theories on higher education governance. The research instrument consists of a questionnaire comprising 49 statements. These statements consist of the justice variable measured using test result interpretation (4 indicators) and decisions based on test results (2 indicators), the transparency variable measured using 10 indicators, the accountability variable measured using 12 indicators, and the quality variable measured using learning materials and practice (7 indicators), opportunities to demonstrate learning (3 indicators), test administration (5 indicators), and grading (6 indicators). This research was conducted at the Faculty of Economics and Business, UPN Veteran Yogyakarta, with the questionnaire distributed over a period of one month. The questionnaire used a Likert scale ranging from 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Somewhat Disagree (SD), 4 = Agree (A), and 5 = Strongly Agree (SA). Each respondent was measured using the same scale to produce reliable and analysable data (Hair et al., 2017). The selection of this method was the starting point in the development of this research for the next stage. The validity of this study was assessed using the Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO), with Bartlett’s Test of Sphericity yielding a significance value of less than 0.05. The reliability test was conducted using Cronbach’s Alpha. The sample of this study consisted of students from the Faculty of Economics and Business, UPN “Veteran” Yogyakarta, represented by each cohort with an average of 25 students per batch.

FINDINGS AND DISCUSSION

Respondent Demographic

The respondents in this study were students from the Faculty of Economics and Business at UPN 'Veteran' Yogyakarta, belonging to the 2022-2025 cohorts. A total of 122 questionnaires were collected. The number of female respondents was 73 (59.8%), and the number of male respondents was 49 (40.2%). Most respondents were from semester 5 - class of 2023, with 56 respondents (45.9%), semester 3 from the 2024 cohort, numbering 30 (24.6%), semester 1 from the 2025 cohort, numbering 25 (20.5%), and semester 7 from the 2022 cohort, numbering 11 (9%). Most respondents were from the Accounting Department, with 68 respondents (55.7%), followed by Economics with 35 respondents (28.7%) and Management with 19 respondents (15.6%). The data is presented in the table below.

Table 1. Respondents Demographic

Category	Subcategory	Sum	Percentage
Gender	Male	49	40.16%
	Female	73	59.84%
Major	Accounting	68	55.74%
	Management	19	15.57%
	Economics	35	28.69%
Semester	1	25	20.5%
	3	30	24.6%
	5	56	45.9%
	7	11	9.0%
Registration Year	2022	11	9.02%
	2023	56	45.90%
	2024	30	24.59%
	2025	25	20.49%

Source: Data Process, (2025)

Variable Analysis

Table 2. Calculation of Fairness Variables

Indicator	Mean
Tests results interpretation	4.30
Assessment criteria in class are presented clearly and consistently.	4.40
Assessment criteria apply equally to all students.	4.47
The duration of the exam is sufficient to complete the questions given.	4.10
My competencies and abilities are comparable to the exam results I obtained.	4.23
Decisions based on tests results	4.18
Final grade decisions are based on clear and acceptable criteria.	4.22
Final grade decisions are communicated in a timely manner.	4.13
Average	4.24

Source: Data Process, (2025)

Based on Table 2 above, the calculation results for the fairness variable are at an average of 4.24, which falls into the agree category on a 5-point Likert scale. These calculation results show that the respondents, in this case students, consider that fairness in assessment at the university is carried out well. In detail, the fairness variable is assessed using the test results interpretation indicator with an average score of 4.30, which indicates that students feel that the assessments carried out by lecturers are fair and consistent. The indicator ‘Assessment criteria apply equally to all students’ showed the highest measurement of 4.47, indicating that lecturers assess fairly without any discriminatory elements. The lowest assessment item was found in the indicator ‘The duration of the exam provided is sufficient to complete the questions given.’ This is a concern in determining the timing of study evaluations in the classroom.’

Another indicator used in this measurement is decisions based on test results, with an average measurement of 4.18, indicating that respondents agree. The indicator ‘Final grades are based on clear and acceptable criteria’ received an average rating of 4.22, indicating that students accept the assessments made by lecturers as objective and fair. The indicator ‘Final grade decisions are communicated promptly’ received an average score of 4.13, indicating that this high score remains a significant concern for lecturers regarding the timely communication of exam results. Respondents still feel that the timing of exam result delivery remains a concern and that the speed of delivery needs to be improved.

The second variable in this study is transparency, which is measured using 10 indicators. Based on the analysis results, this variable obtained an average score of 4.18 on a 5-point scale. This finding suggests that, in general, students believe universities have implemented the principle of openness, particularly in the delivery of information regarding Single Tuition Fees (UKT). The most prominent aspects are the timeliness of the UKT announcement before the semester begins, with an average score of 4.49, and the opportunity for students to request clarification or file an appeal regarding the UKT, with an average score of 4.50. This condition indicates that students have access to clear and timely information and are allowed to participate in submitting objections. Additionally, indicators related to the availability of UKT information on the university's official website and student portal also received high scores (average = 4.42).

However, some weaknesses need attention, particularly in indicators related to students' understanding of the basis for calculating UKT. The lowest scores were obtained for the items ‘I understand the formula or scheme used to calculate UKT’ (average 3.57) and ‘There is an explanation of why certain students are placed in certain UKT groups’ (average 3.86). This suggests that, although information has been provided openly, students do not yet fully comprehend the mechanism for determining the applicable UKT. Thus, transparency is not yet fully optimal if it stops at information disclosure without being accompanied by comprehensive, easily understandable technical explanations for students.

Table 3. Calculation of Transparency Variable

Indicator	Mean
UKT is announced in a timely manner before the semester begins.	4.49
UKT group change policies are communicated with sufficient time.	4.28
UKT group determination policies are clearly communicated (e.g., parental data, electricity bills, etc.).	4.16
I understand the basis of the formula or scheme used to calculate my UKT.	3.57
Information about UKT is available on the official university website, student portal, or easily accessible media.	4.42
I can obtain an explanation of UKT through my academic advisor, the finance department, or the student committee.	4.12
Students are involved (e.g., through BEM/Forkom) in providing input related to UKT.	4.13
Students are given the opportunity to request clarification or appeal regarding UKT.	4.50
The UKT system is structured in tiers based on students’ economic capacity parameters.	4.23

Indicator	Mean
There is an explanation as to why certain students are placed in certain UKT groups.	3.86
Average	4.18

Source: Data Process, (2025)

Third, the accountability variable was measured using 12 indicators. Based on the analysis results, it was found that the average value of this variable was 4.74 on a 5-point scale. The results of the study on the accountability variable show that the average indicator value ranges from 3.76 toto 4.14, indicating a good-to-good category. This suggests that, in general, students believe universities have made efforts to implement the principle of accountability, although there are still several aspects that require improvement to make financial management more transparent, participatory, and accountable. The indicators with the highest scores were 'BKT is determined fairly without discrimination' with an average of 4.14 and 'BKT is determined by considering students' economic capabilities' with an average of 4.07. These results indicate that students perceive the aspect of fairness in determining the Single Tuition Fee (BKT) as relatively well maintained, particularly in consideration of students' economic conditions. In addition, participatory mechanisms such as stakeholder involvement in the BKT determination process, with an average score of 4.02, and the provision of information on cost components, with an average score of 4.03, also received positive appreciation, indicating openness in the decision-making process.

Table 4. Calculation of Accountability Variable

Indicator	Mean
Basic information on BKT calculations is easily accessible to students.	3.95
The cost components of BKT calculations are well communicated.	4.03
The BKT determination process involves accountability mechanisms to stakeholders.	4.02
The university provides reports on the use of tuition fees.	3.76
There is a system of regular auditing or evaluation of BKT.	3.94
The determination of BKT considers the economic capacity of students.	4.07
A mechanism for student aspirations is available in the BKT review.	3.99
The determination of BKT is carried out fairly without discrimination.	4.14
The amount of BKT is commensurate with the educational services received.	3.78
Funds obtained from BKT are used effectively to improve the quality of education.	3.83
BKT is allocated based on the principle of cost efficiency.	3.95
There is an evaluation of the effectiveness of BKT fund usage.	3.92
Average	4.74

Source: Data Process, (2025)

The fourth variable is the quality of education, measured by indicators such as learning materials and practice, opportunities to demonstrate learning, test administration, and grading. The average score for the quality of education indicator was 4.22 on a scale of 5. This shows that the aspects of learning, evaluation, administration, and the grading system are functioning optimally in line with students' expectations. In the dimension of learning materials and practice, an average score of 4.27 was obtained. The indicators with the highest scores were opportunities for students to collaborate in group activities, with an average score of 4.41, and clarity of lecturers' explanations regarding learning objectives, with an average score of 4.32. These results show that learning not only emphasises cognitive aspects but also provides space for collaboration and understanding of academic objectives. However, students' access to quality educational resources remains relatively low, with an average of 4.12, indicating a need for improved learning facilities. In the Opportunities to demonstrate learning dimension, the average score reached 4.33, the highest score among the other dimensions. Students felt they had sufficient opportunity to demonstrate their abilities, with an average score of 4.32, and felt familiar with the facilities and examination methods, with an average score of 4.30. The indicator with the highest score in this dimension was facilities for students with special needs, with an average of 4.35, indicating a focus on inclusivity.

Meanwhile, the Test Administration dimension received an average score of 4.16. The highest score was for the objective implementation of examinations without being influenced by personal relationships, with an average score of 4.34. This reflects integrity in the evaluation process. However, infrastructure support for the implementation of examinations remains relatively low, with an average score of 3.93, indicating an important area for improvement.

Table 5. Calculation of Education Quality Variable

Indicator	Mean
Learning materials and practice	4.27
I can easily access quality educational resources.	4.12
Lecturers have the prerogative to make final decisions in class in accordance with agreed policies.	4.29
There is consistency between the exam questions and the material taught in class.	4.29
My lecturers have adequate pedagogical competence.	4.21
My lecturers manage the class in a disciplined manner.	4.26
I have sufficient opportunity to work and study with classmates in group activities.	4.41
My lecturer provides reasonable and adequate explanations regarding the learning objectives for this semester.	4.32
Opportunities to demonstrate learning	4.33
I have sufficient opportunity to demonstrate my abilities during classroom learning and course evaluations.	4.32
I am familiar with the facilities, methods, and conditions (e.g., using a schedule) when taking exams.	4.30
There are no adequate facilities for students with special physical needs (e.g., blind, deaf, etc.) to demonstrate their abilities.	4.35
Test administration	4.16
The implementation of exams is supported by adequate facilities and infrastructure.	3.93
My lecturer provided adequate explanations on how to answer test items.	4.12
The instructions in the test items are easy to understand.	4.17
Test conditions are the same for all students.	4.25
Exams are conducted objectively and are not influenced by personal relationships.	4.34
Grading	4.14
There is no possibility of cheating during the test.	3.65
Assessment criteria are applied consistently.	4.24
My lecturer provides reasonable and adequate explanations of the assessment criteria.	4.33
Lecturers provide transparency on grades and announce them in a timely manner.	4.08
The assessment of my abilities is not influenced by my friendship with the lecturer (e.g., close relationship with the lecturer).	4.17

Indicator	Mean
There is a group of experts at my university who oversee how the assessment process is carried out.	4.37
Average	4.22

Discussion

Fairness in Higher Education

Fairness is an important dimension in higher education governance. This principle emphasises equal treatment of all students, both academically and non-academically. The results of the study show that students' perceptions of justice are relatively high (average 4.24), indicating that most students feel they are treated fairly in terms of evaluation, academic services, and access to facilities. Maintaining justice in the educational process fosters a conducive academic climate where students feel valued and are treated equally, without discrimination. This aligns with procedural theory, as proposed by Blader and Tyler (2003), Główczewski et al. (2023), and Kim et al. (2024), which suggests that procedural fairness will increase individual satisfaction and encourage active participation. In the context of higher education, fairness significantly influences students' motivation to learn, their engagement in academic activities, and their trust in the institution's integrity. Thus, the higher the level of fairness perceived by students, the better the quality of higher education.

Transparency in Higher Education Quality

Transparency refers to the openness of information provided by higher education institutions to students, encompassing both academic and financial policies. The results of the study show that the transparency variable has an average value of 4.18. This value suggests that higher education institutions are generally transparent in conveying information, particularly regarding the timely announcement of tuition fees (UKT). However, there are still obstacles to the clarity of the calculation mechanism. Clear, accurate, and easily understandable information disclosure will foster students' trust in the institution. In line with the views of Brutu and Annur (2024), transparency is not only about providing access to information but also ensuring that stakeholders can understand it. In the context of higher education quality, transparency ensures a healthy relationship between students and institutions, minimizes potential misunderstandings, and increases satisfaction with academic services. Therefore, the more transparent a university is in its governance, the higher its legitimacy and the quality of education it produces.

Accountability for Higher Education Quality

Accountability is a form of responsibility that higher education institutions have for all policies, programs, and the use of resources, especially those related to education funding. The average accountability score of 3.95 indicates that this aspect is rated lower than fairness and transparency. This indicates that there are still weaknesses in the reporting mechanisms, evaluation of programme effectiveness, and student involvement in the accountability process. Good accountability will increase the legitimacy of educational institutions in the eyes of students and the community. Bovens (2007) emphasises that accountability is not only about reporting on the use of funds but also explaining the effectiveness and efficiency of their use in improving the quality of education. In this context, weak accountability can create a negative perception, as if student contributions through UKT do not have a significant impact on the improvement of academic services. Conversely, strong accountability will strengthen student trust, enhance the institution's image, and contribute directly to improving the quality of higher education.

CONCLUSIONS

Based on the results and discussion presented above, it can be concluded that fairness received the highest score (4.24), indicating that students perceive equality in assessment, learning opportunities, and academic treatment. This indicates that the principle of fairness is most strongly felt by students and significantly contributes to the quality of education. According to Tyler and Nurman (2016), procedural fairness increases student motivation, engagement, and trust in the institution, which directly impacts the quality of learning.

Second, transparency ranks next with an average of 4.18. Although financial information and academic policies are relatively open, students still find it challenging to understand the basis for calculating UKT. This means that transparency is quite good but not yet fully effective in improving the quality of education, because openness of information must be accompanied by the recipient's understanding (Brown, 2017; Hood & Heald, 2006; Memarian & Doleck, 2023). Thus, transparency has a significant contribution, but it is still below fairness. Third, accountability obtained an average of 3.95, which is relatively lower than the other variables. This shows that the financial accountability mechanism and the effectiveness of fund utilisation are not yet fully optimal. Bovens (2007), Brown (2017), and Macheridis and Paulsson (2021) emphasise that weak accountability can reduce institutional legitimacy and lower students' perceptions of the quality of educational services. Therefore, although accountability still contributes to the quality of education, its position is less dominant than fairness and transparency.

Fairness is the most dominant factor in improving the quality of higher education, followed by transparency and then accountability. Fairness in academic assessment and treatment has proven to be the primary foundation that shapes students' perceptions of the quality of education. Transparency serves as a reinforcement of policy legitimacy, while accountability acts as a control mechanism that ensures effective institutional accountability. The integration of these three variables together forms a higher education governance system that supports the achievement of better education quality.

LIMITATIONS & FURTHER RESEARCH

This study is limited to analyzing data using the average responses of the respondents; therefore, it has not yet conducted an in-depth examination of causal relationships. Based on the results, discussion, and conclusions described above, it is recommended that future research use quantitative research methods with a path analysis approach using PLS. It is recommended to see the direct and indirect effects of each independent variable on the dependent variable. Mediating variables can also be added, such as regulation, accreditation, student satisfaction, trust level, or organisational culture. Mixed-method research can also be used to obtain results based on in-depth interviews to clarify quantitative calculations.

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