



# Exploring Indonesian Higher Education Neoliberalization: A Discourse on the Role of Accounting

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## Abstract

The neoliberalization of higher education has attracted academic debate and public interest. Though less known by the public, accounting terminologies play a prominent role in that process more particularly in sticking commercial values to the life of universities that eventually made universities far from their own original missions. Applying Critical Discourse Analysis (CDA), this study explores the neoliberalization of Indonesian higher education by questioning how it took place, what kind of linguistic terminologies or jargon are mostly used, and how accounting concepts, terminologies, and technologies take a role in it. This study found that accounting—through its concepts, jargon, and technologies—helped a lot in making the success of the neoliberalization of Indonesian higher education. Accounting notions like efficiency, productivity, effectiveness, accountability, transparency, and fairness take their cognitive and emotive roles in supporting highly competitive modes of academic life in universities so that the core of neoliberal ideology, that is competition, has been made to be more easily, scientifically, and psychologically justifiable for both individuals and society. Moreover, transactional and commercial motive-based behaviours as an impact of the more liberalized way of life, expand rapidly to become a standard way of acting both on and outside the campuses which accelerates the formation of a more individualistic and competitive Indonesian society. Bureaucratically, the university officials—from the lowest level such as the head of the department up to the Rectors—tend to be more sensitive to achieving a series of standardised, quantitative, technical, short-term, and pragmatic performance indicators dictated by national and international ranking agencies like Webometric than to deal with more ideal, educational, and long-term mission achievement.

**Keywords:** earnings quality; book tax differences; investment opportunity sets; human capital

## **INTRODUCTION**

Though the impact in each country was rather different, during the last 40 years, neoliberalism has become the dominant global hegemony. Classical liberalism which has been adopted for a long time by most Western societies seems to be strongly revitalized globally from the early 1980s up to the current day through what is currently known as neoliberalism (Saunders, 2017). Neoliberal values are increasingly the determining measure for the public in general. This has been followed by a stronger process of commodification, commercialization, and wider use of market logic to reach outside the areas of business such as education and the public sector in general (Mok & Lo, 2009). In its development, areas that were initially more distant from commercial characteristics, such as the health service sector and even religion, were also unable to withstand the onslaught of this neoliberal ideology. Eventually, through a more systematic process of neoliberalization, the roles of Indonesian higher education in general and universities in particular, have been institutionally targeted to be redefined.

As one of the countries that were severely affected by the Asian Economic Crisis in the late 1990s,

Indonesia in the early 2000s had no broad choices in restoring its economy except to depend more on the IMF's financial assistance. Consequently, IMF - which was also followed by other international organizations (donors) that assisted Indonesia such as the World Bank, Asian Development Bank, and USAID - freely enforced the implementation of their various recipes as they have committed to Washington Consensus in the name of recovering post-crisis economy that - in fact - was also designed to reach noneconomic sectors (Carroll, 2004).

The involvement of international organisations in restoring the Indonesian post-crisis economy has not only accelerated the neoliberalization of Indonesian higher education but has also made this process an integral part of the globalization movement. Therefore, Indonesia in the 2000s as conceived by Harvey (2007a) as well as Yeldan (2007), was a country where the mutual reinforcement between neoliberalization and globalization occurred as also in other parts of the world. This has also narrowed policy options for the Indonesian government to be more independent of international organisations' agendas. Coincidentally, during the last 30 years, the World Bank, another

prominent global neoliberal agency, though it is rather ironical, has been in its pivotal position as a predominant institution for developing and enforcing a global education policy even compared to UNESCO (Klees, 2012), so that non-compliance behaviour of its prospective debtor country to the Bank's policies would have adverse impacts on its feasibility to receive loans from the Bank.

### **The Role of Language in Neoliberalization**

As in other areas of public life such as the economy, health, and bureaucracy in general, the expansion of neoliberalism on Indonesian higher education was also guided by slogans and various words of wisdom enchanting common sense to believe that the various policies and programs offered are reasonable and socially acceptable for all. This is not a weird thing because only through a series of words various intentions or meanings can be conveyed to the targetted recipients. The use of terms, especially words that make sense and are based on scientific arguments, will certainly have stronger penetrating power to be an effective stimulus for changing individual and social behaviour. The word "quality", for instance, was used prominently by the Indonesian government in various

higher education development projects such as QUE (Quality for Undergraduate Education), SemiQUE, Due-Like (Development of Undergraduate Education), TPSDP (Technical Professional Skills Development Project) and many others. Concurrently with "quality", other core words were also emphasized by the Indonesian Government to disseminate neoliberal ideas in the fields of higher education in Indonesia such as "autonomy", "accountability", accreditation" and "evaluation". RAISE which is the acronym for Relevant, Academic Atmosphere, Internal Management, Sustainability, and Efficiency and Productivity was also well introduced as a buzzword leading university departments in winning competitions to gain government financial grants (financed by World Bank or Asian Development Bank) to develop their management.

Through all these keywords, university decision makers were enticed to join in a variety of interesting "activities and programs" such as school or department quality improvement programs which - unfortunately - the benefits and costs to the wider community of the program were not considered wisely beforehand. By joining those programs, campuses would be

equipped with more facilities such as lecturing rooms, laboratories as well as other research and instructional tools. The universities graduates seemed to be supported with spacious rooms for mobility in their careers so that most campus residents generally ignored that some of the neoliberal policies' promises may contain defects in the aspect of social justice for the public in general.

Borrowing from Harvey (2007), Neoliberalism is a theory of political economy as well as practices believing that society can be fully promoted only if entrepreneurship in a private institutional framework, property rights and individual freedom as well as trade and also the market are fully not restricted. Thus, neoliberalism always concerns more on facilitating a freer exchange of resources for companies can operate across national borders and ultimately can obtain cheaper resources to maximize their efficiency and profit (Heron, 2008). Compared with the old or classical liberalism, neoliberalism, unlike the classical one, does not treat government as an opposing enemy, but instead as a friend who can and will continue to be exploited to strengthen the influence of neoliberal values in the country. Consequently, the role of the state will always be limited to merely guaranteeing the

creation of institutional sustainability and frameworks by these practices, for example, to maintain the stability of the monetary system, regulate in securing private property rights and support the function of free trade (Harvey, 2007). In this situation, when there is a conflict of interest between society and corporate interest, not exceptionally in the area of education, the neoliberalized governments tend to prioritize the interests of private business actors over the public interest.

Apart from the problem of the adverse effects it causes, especially in widening the gap between the rich and the poor, one of the factors for the success of neoliberalism in dominating the world is the belief that through market mechanisms, people generally do not feel the presence of the values and practices of neoliberalism shockingly as a strange thing, instead, they may not feel it as a change until what originally belonged to and was completely under their control has been uprooted and become the property of the corporations. This also happens in the world of higher education in Indonesia.

There are some reasons why the increasing level of neoliberalism needs scientific attention. First, Indonesia is a unique independent

country whose founders and its constitution formally prohibit being biased toward liberalism as well as etatism or communism. Based on this ideology, the intensification and extensification of neoliberalism in higher education are contradictory to constitution. Second, so far issues about higher education, primarily that related to its quality improvement, have been limitedly studied from a mainstream or positivist point of view. The following is a series of studies on Indonesian higher education that can represent the views of positivists, especially concerning the quality of higher education, such as Mooney (1963), Cunningham (1988), Idrus (1999), Syah (2005), Purba (2015), Sunarto (2017), Suryanti (2019), and also Asnawi & Setyaningsih (2020). Meanwhile, there were some studies that tried to critically approach. Some of them is Azra (2008), Gaus & Hall (2015), and also Pujiningsih, Suryani, Larasati, & Nurzehan (2023).

In general, the positivists tend to view social phenomena short-termly and pragmatic. Thus, they tend to conclude that what has been recommended by foreign agencies always seems to be true and thus to be followed without giving sufficient attention to the danger for the nation in the future, specifically as a result of the unsuitability between neoliberal

values implanted in society and the values embedded in the State Foundation (Pancasila) and constitution. Consequently, they tend to preserve the colonization of developing countries such as Indonesia in the interests of developed ones.

There are only a limited number of studies in the public sector accounting area, for instance, that pay attention to the process of neoliberalization of Indonesian higher education country, let alone try to see the social benefit and loss of this process from a broader and long-term perspective critically in academic discourse. Those studies were just following government policies without awareness that the role of government in the current neoliberal era has changed from acting to protect and represent the interests of the state and its people to only representing the interests of private investors (Heron, 2008; Navarro, 2007). Academics seem to forget their critical role which is an inseparable part of their social responsibility to their society. They have a scientific responsibility to pay attention to this phenomenon of neoliberalization of higher education, even in other fields, which are increasingly massive, bearing in mind that this has trapped the state into serving more to capital owners and

neglecting to improve the welfare of the general public. On the contrary, what has been more obvious is that the state becomes increasingly more bureaucratic, pragmatic, and anti-democratic and makes people even more miserable.

This article tries to critically make such higher education neoliberalization process a discourse, and apply Critical Discourse Analysis (CDA) which was primarily developed for instance by Fairclough (Fairclough, 1993, 2001, 2005) and also Wodak (Wodak, 2001) as an analytical tool to explore and discuss a series of questions such as:

1. How did the neoliberalization of Indonesian Higher Education happen from the 2000s until now?
2. How did Accounting, in general, take a role to support the process of Indonesian higher education neoliberalization?
3. Did all buzzwords generally used in promoting such neoliberalization give all substances promised or not?
4. How did neoliberalization shape today's campus life in Indonesia in general?

## **LITERATURE REVIEW**

Though neoliberalism initially was more known as a term in the field

of economic studies, its current usage, however, has rapidly spread not only limited to the fields of economics, finance, and business but also entered into fields like government, law, health, politics, social and even education (Navarro, 2007). The rapidity of its spread is in line with the increasing number of areas of social life co-opted by neoliberals. Higher education has been and continues to be on the front line as an effective instrument for neoliberalizing society as a whole (Bessant, Robinson, & Ormerod, 2005). For Indonesia, the education issue even implicitly becomes one of four essential points in the goals of the state (Preamble of the 1945 Constitution). Thus, providing the public with education, including higher education, is constitutionally mandatory for any Indonesian government.

There are some arguments why education, and higher education more so, always plays an essential role in any society. Borrowing from Michael & Kretovcics (2005), higher education itself is very important both for personal, professional, socio-political and also economic mobility. Other arguments could be mentioned here such as: first, access to participation in education, in general, is directly related to social justice. In Indonesia

where social justice issues often become intensive public debates, the wider community believes that education is a truly public good that must be provided by the government as well as be enjoyed by the public in compliance with the mandate of the constitution. Second, higher education is always at the forefront of providing education and training that equips limited groups in society that have historically been involved in important moments of social change such as state independence, reform, and so on. Third, higher education institutions such as universities are strategic and powerful in equipping their graduates with knowledge and skills directly related to their career potential and employment opportunities, and even constructing a future idealized social state through their main functions in education and research.

Given its strategic role, it makes sense to imply that neoliberal supporters have a specific interest to neoliberal higher education to ensure that neoliberal values could be more rapidly and widely manifested (Peters, 2001, pp. vii-viii, 14; 2021, pp. 74-85; Sinha, 2005, p. 164). This situation has also made it a vital contemporary initiative promoted by international agencies globally to be adopted by governments in developing countries,

for instance by including higher education as a global commodity in the GATS (Verger, 2009). Through this strategy, neoliberals gained two significant ideological benefits at once. First is the stronger role of the market as a social institution due to globalization. Second, the commercialization of previously noncommercial matters becomes more evident. Thus, their idea to create the world community as a neoliberal society is getting closer to its realization.

As an exalted idea, particularly for its loyal followers, neoliberalism is not realized as a finished product instantaneously. The journey to its current position as the main global governing ideology is through ebb and flow. Debates as well as pros and cons both in the general public and also in academics have been common, especially in a country like Indonesia where the foundation of the state and its constitution, clearly believe that materialism, either leading to the application of extreme capitalism (market system economy) or extreme socialism (central planning economic system), is categorized as teachings that contradict the various precepts of the foundation and constitution. Ironically, materialism has been put as a foundation in neoliberalism even though it is something that must be

avoided according to Indonesia's state foundation (*Panca Sila*). Based on this contradiction, Indonesian higher education neoliberalization has become a discourse or something with discursive characters (Craig & Amernic, 2004; Fairclough, 1993, p. 134; Ferguson, 2007; Sardoc, 2021; Titscher, Meyer, Wodak, & Vetter, 2000; Wodak, 2008, pp. 1-2). However, the fact that neoliberalism is now so dominant. it has succeeded to make people, in general, have a short-sightedly view to everything and accept neoliberalism taken for granted. In contrast, academics in tertiary institutions like universities, specifically those in social sciences, critically perceive neoliberalism as a social fact that will significantly affect badly to public life. Thus, they see it as a scientific challenge and continuously monitor its development through more in-depth studies.

Following Sardoc (2021, p. 2), the development of neoliberalism has gone through three phases. Each stage has specific characteristics, which can be seen from its rhetorics, slogans, and buzzwords used to ensure that its ideas, initiatives, and policies have solid reasoning arguments to be accepted by the broader community so that its goals could be achieved more easily. On the other side. The tendency the use

language games or rhetorics in promoting the ideas of neoliberalism to the general public, government and academics, apart from enabling a level of understanding and acceptance of the ideals of neoliberalism by society to be achieved more quickly and easily, also makes the neoliberalization process a discourse that deserves to be studied through discourse analysis such as the Critical Discourse Analysis (CDA) (Elliott, 1996; Fairclough, 1993; Titscher, et al., 2000; Wodak, 2001).

The first stage of neoliberalism occurred during the 1970s and 1980s in the era of Ronald Reagan and Margareth Thatcher (Sardoc, 2021, p. 2). This stage used market fundamentalism as its main buzzword. By exploiting such a buzzword, neoliberals tried to reassure the global community that there is only one model of managing a country's economy, that is a market economy that follows consistently radical market mechanisms. According to this model, there is no room to implement a centralized planning system or a Keynesian system as they are deemed to produce only an inefficient economy that does not even bring prosperity to most members of the society. This fundamentalism is based on the belief that the essential nature of humans is



“rational and self-interested”, thus only the market system facilitates competition and innovation that fits the nature. At the policy level, this stage is marked by various government policies encouraging privatization and deregulation, as happened to Indonesia with the PAKTO (October package) in 1988, which was not only radical but also very liberal in providing comfortable opportunities for businessmen to set up a bank and the cases of privatization of Telkom and Indosat in the early 2000s.

Borrowing the term from Sardoc "second wave" to describe the model and style of the second stage of neoliberalism, this stage of neoliberalism was formed from the intersection between the first stage of neoliberalism and the ideas from social democracy that was strengthened during the era. This stage is one which still glorifies market fundamentalism but which is also filled in part with social ideas that are widely implemented by the democratic parties in the US and the labour parties in the UK. Bill Clinton and Tony Blair could be judged as two figures who actively promoted second-wave neoliberalism. Two main buzzwords were prominent and introduced widely both in academics and public, “individual responsibility”

and “accountability”. The implementation of the second wave of neoliberalism also marked the beginning of the acceptance of the liberal-style market-based development model by those in the left-wing or socialist groups.

The third stage of neoliberalism is more radical neoliberalism in terms of its purification of market dogmas. This stage of neoliberalism is accompanied by emancipatory ideas contributed by socialists (leftists). Using the slogan "marketization", this third wave of neoliberalism strives to "market everything". Consequently, commodification attempts are enforced to move as much as possible goods, services, and activities that have existed so far in non-commercial areas such as education, social and even religious to market as normally commercial commodities (Sardoc, 2021, p. 2). Several nicknames are given related to the characteristics of this third-wave neoliberalism. Sardoc, for example, calls this neoliberalization a “neo-liberalism that trying to reinvent itself”, while Fraser & Brenner (2017) and Raschke (2019), as mentioned by Sardoc (2021, p. 2), dub it “progressive neoliberalism”. What happened as a result of this 'neoliberal shift' was the recognition of ideas widely associated with egalitarianism, such as equality,

fairness, welfare, equal opportunity, sustainability, etc., as part of the vocabulary of neoliberalism. However, the embellishment of neoliberalism by a series of egalitarian values does not by itself prevent it from being opposed by those who suspect that this is nothing more than a tactic of expanding neoliberal hegemony to areas that have so far been in non-commercial areas such as education, health, culture, and even religion.

Whatever the degree of neoliberalization, neoliberalization of society, including in higher education, is a product of the process of neoliberalization, it is not a sudden end. Neoliberalization in the area of higher education may involve a series of social interactions among parties who use texts either in verbal or in written communication to express opinions and also beliefs used to convince other parties to accept “truths”. Depending on who involve in the communication, the texts may be in the form of laws or regulations; the responses exposed by those who are affected, both those on campus and off campus, expert study reports and comments in academic journals, seminars, or news in mass media that have formed what is known as discourse. In English, Discourse is a conversation. (Selchow, 2017, p. 70), whereas in German, "**diskurs**" refers

to ideas discussed in public discussions, chains of argumentative thought, or also statements by politicians (Selchow, 2017, p. 70). In the domain of sociology and sociolinguistics, however, discourse could be put as the core of the language where language is “an irreducible part of social life” (Fairclough, 2003). Social change always involves discourse.

Believing that the neoliberalization of Indonesian Higher Education is essentially a discourse, a discourse analysis such as Critical Discourse Analysis (CDA) is feasibly applied to analyze how the neoliberalization process of Indonesian higher education works, whether accounting specifically plays a vital role in the success of the process, and how neoliberalization is interpreted by affected and affecting parties or those who design and implement it as a formal policy (Janks, 2006; Jorgensen & Phillips, 2002). In several cases, certain people or groups deliberately create discourses that may even involve the public to achieve what they idealize to make the wider community or their target groups have the same meaning as what they have on specific issues brought to the surface. Thus, discourse is used to be a strategy to control other parties. Fairclough as a

pioneering scientist of the CDA (Fairclough, 2003; Phillips, Sewell, & Jaynes, 2008), believes that in every discourse, there is an element of power, so the existing power relations in a certain case may be identified and broken down into its causes and impacts. Power, as in politics and sociology, is commonly exploited to create and maintain an idealized social order.

Furthermore, it is factual that discussing neoliberalism could not be loosened up from capitalism. The market system of economy is merely another term to connote capitalism. Thus, both are inseparable and interconnected. Neoliberalism is only a strategy to ensure that capitalism remains the only economic and social system governing society. Neoliberalists believe that capitalism can always overcome crises resulting from its imperfectness (Fairclough, 2004). Thus, they assert that capitalism has sufficient flexibility to allow itself to appear again as a powerful system after experiencing a crisis due to imperfect implementation in the past. In other words, its capacity to be modified to match new situations could be one of its strengths. In line with this logic, the current state of capitalism is a product of long-term modification where capitalists are ceaselessly

striving to create a society based on its values. Consequently, higher education neoliberalization could not be viewed as an isolated project of the whole neoliberalization, it is a strategic milestone in a series of the global society neoliberalization after the Second World War, more specifically following the collapse of socialism in Eastern European countries in the 1980s that seemed to be a strong impetus for capitalists' old dreams to have their resurgence with new energy and creativities.

Neoliberal proponents consistently consider that the strategic roles of higher education institutions such as universities are vital for success in realizing a more comprehensive liberal society. This is because on one side, through scientific arguments, the universities are in a favourable position to convince that certain programs or initiatives are reasonable and should be accepted by the public in general. Secondly, students are the prospective future generation who will lead a country with all their moral, social, and technological capacities. In so doing, success in instilling the fundamental values of capitalism and neoliberalism in today's students will produce results that will make it easier for them to realize their following targets, making a more

comprehensive neoliberalized society, a model of society consistently following “homo economicus” way of life.

Moreover, it is generally understood that inside public sector accounting studies, the exposure of neoliberalism in the realm of university cannot be separated from globalization which is indeed an essential instrument in the neoliberalization process. Marginson (2012) illustrated how universities had been propelled into the centre of the global political economy of knowledge production by mentioning several factors responsible for that phenomenon, such as the fact that universities represent mass education, essential agents in the globalization of knowledge, and a symbol of academic capitalism. The realization of these factors is essentially the foundation of the knowledge-based economy, which fits perfectly into homo economicus society, a society that relies heavily on calculative culture (Amo-Agyemang, 2017; Peters, 2021). The reality shows that neoliberal proponents repeatedly use those concepts as arguments to strongly advise the broader community that their recommendations and initiatives are morally supportable and socially beneficial. As a result, higher

education neoliberalization has become a global phenomenon, not exceptionally in Indonesia. The higher education neoliberalization is a representation of neoliberal institutionalization in its various appearances as well.

Though its pioneering efforts started relatively long ago, today, university neoliberalization is a global phenomenon. Inside the university neoliberalization, “austerity,” an argumentative jargon that the IMF and the World Bank closely guard, is critical; it is an essential factor behind the rapid development of the so-called neo-liberalization of higher education, including in Indonesia (Amo-Agyemang, 2017; Smeltzer & Hearn, 2015). However, austerity could not be claimed as the sole reason behind the importance of higher education neoliberalization. As is usually the primary argument used by the IMF and the World Bank in various structural adjustment programs for recipient countries, it comes together with other ideas, doctrines, principles, concepts, and jargon that are interrelated with one another in a unified package like good governance, accountability, transparency, autonomy, entrepreneurship, and fair competition. In this connection, accounting and related disciplines such as auditing, through their

various concepts, are essential in convincing public reasoning and providing pressure to intensify and accelerate neoliberalization.

From a historical point of view, Indonesian development has been closely connected to the role of two global financial institutions. Not to mention the role of IGGI and CGI member countries such as US., UK., and French, which since the beginning of Indonesia's new order, used their influence to make most Indonesian development sectors, including higher education, more intensively gripped by neoliberal ideology. More interestingly, the process of neoliberalization in Indonesian higher education was even more lively when Indonesia entered what so-called reform era, a post-Soeharto era of the 1990s period characterized by an extreme swing in the pendulum of democracy from a consultation-based democracy style toward a liberal one based on a direct voting system. As a recipient of liquidity assistance from the IMF to restore its economy, devastated by the 1998 Asian crisis, the Indonesian government is in a position that has only little choice but to accept various neoliberal prescriptions from IMF for improving its economy. Consequently, the government has been consistently introducing various programs into

universities and colleges to strengthen the institutionalization of neoliberal values that had been embedded as a result of the liberalization projects in the Suharto era while – at the same time – implementing new programs to expand and strengthen the institutional footing to accelerate the realization of neoliberal higher education.

Viewed from the Foucaultian perspective, the Indonesian higher education neoliberalization process involves a discursive formation, a focal element of any discourse (Taylor, 2013; Van Dijk, 2008). Discourse initially only meant a conversation (Peters, 2021). In its development, however, it carries additional means, such as the process of reasoning, verbal exchange of ideas, and expressing thought on a subject. A discourse always represents a social process among parties through language. Discourse is also a medium in which power is executed by its participants to gain domination or hegemony (Fairclough, 2013; Taylor, 2013). Thus, a discourse may take different lengths depending on the complexity of the issues and the related power balance among the participating parties stemming from inherent differences in education level, socio-political status, access to

information, and other participants' advantages or disadvantages.

Realizing that the Indonesian higher education neoliberalization process is a discourse, discourse analysis (DA) is applied to analyze it to gain a more comprehensive understanding of the Indonesian higher education neoliberalization. This study is conducted to answer two main questions, namely (1) how Indonesian Higher Education neoliberalization took its place and (2) how did accounting play a role in it as an effective driver for its success? The answers to such questions are believed to open our understanding more deeply about the mode of neoliberalization process of the Indonesian higher education field, including the existing power relationship among parties and the consequent impacts produced.

In such objectives, following the introduction is a section on the method where the researcher explains how data collection and analysis are conducted in this discourse analysis-based research. This section is then followed by a brief description of the pertinent roles of universities in modern social life as well as the past initiatives that had been attempted by the Indonesian government to "improve" its higher education sector as the entry point of the recent

liberalization (neoliberalization) of Indonesian higher education. Following this section is a discussion. In this part, opposing points of view or contesting opinions are tried to be elaborated and discussed to uncover logic and hidden rationalities that might result in paradoxical consequences in social, economic, political, cultural, environmental, and humanity in general, and academic within universities in particular.

## **METHOD**

Though at its onset, discourse is commonly understood as merely a conversation (Peters, 2021). however, it has developed into an effective method or approach in social research to reveal social actions, functions, and conflicts expressed through a series of texts (Elliott, 1996; Taylor, 2013). The relationship between discourse and text emphasizes that discourse is initially a field of linguistics study. Following poststructuralism, discourse analysis asserts that language does not merely act as a neutral means of communicating and describing but also stores sediment of social structure and practices. Thus it could open the curtail of hidden power usage in various modes of social communication, including, for example, the neoliberalization process of higher education in Indonesia.

Referring to Arnold and Fischer (1994) and also Hodge and Kress (1988), Elliot (1996) confirmed that as a qualitative method, discourse analysis could be viewed as a more advanced version of hermeneutics and social semiotics, especially if – such as emphasized by Van Dijk (2008) - discourse analysis is used to contextualize the investigated issues and provides an expansive room for the possibility of using various social disciplines. Consequently, Discourse analysis is not only multidisciplinary but also flexible (Fairclough, 2013; Titscher, et al., 2000), specifically because it is equipped by the concept of “intertextuality” or “interdiscursivity”.

As discourse-based research, this study strongly relies on the statements, jargon, slogans, principles, beliefs, doctrines, or opinions delivered by participants in the discourse revealed in literature, news, government rules and regulations, and also university practices observed and identified by the researcher as an academician in his institution such as curriculum, syllabi, policy documents, and others. All of them are texts, and they are also data. Regardless of using the word “critical” in front of its name, criticality is an embedded aspect of discourse analysis from its onset, for

instance, through the researcher's theoretical commitments in selecting theories or ideologies which are critical or radical. Alternatively, the researcher may show the native styles that seem more argumentative while opening multiple perspectives and dialogical through various expressions that raise the readers' awarenesses to challenge things or concepts that have been taken for granted.

As accounting is also seen as a language (Avery, 1953), (Riahi-Belkaoui, 2000), (Bloomfield, 2008), and also (Graham, 2013), CDA can be applied to look at how accounting terminologies are used in communicating neoliberal agenda in the area of Indonesian Higher Education. Consequently, the use of CDA to analyze the use of accounting in this research will engage us to think that language or its embedded elements are not neutral any longer, they are used subjectively following their own user's intention.

## **RESULTS AND DISCUSSION**

### **The Indonesian Higher Education Neoliberalization in a Discourse**

Undeniably, higher education is central to any society. In modern societies, higher education is a social institution where nature and human cultural, social, and even technical aspects are cross-sectionally learned,

developed, renewed, and invented to support and maintain human civilization. From universities, colleges, institutes, or more vocational ones like polytechnics, knowledgeable and skilled human resources for societal continuation or sustainability are continuously supplied to maintain social welfare. In so doing, higher education institutions must improve themselves to ensure their quality and capacity to serve are relevant to the public interest, regardless of the level of prosperity or socio-political complexity. Such demands are generally accepted in every country, including Indonesia.

Although awarded by abundant natural resources, Indonesia faces the problems of a large population with a relatively limited number of highly skilled workforce. Thus it needs a higher level of technology to produce more economic prosperity. University intellectuals will remain vital in leading the country to achieve such increased economic prosperity, especially in the neoliberal capitalist era, when a country's financial advantage relies more on its technological superiority. Based on that, the Indonesian Government, from the very beginning, puts higher education as a strategic sector in its development programs. Such an idea aligns with the agenda of international

development banks like the World Bank, ADB, and others interested in assisting developing countries to improve the quality of their higher education sector.

Initiatives for upgrading the quality of Indonesian higher education have been introduced previously in post-Independent Indonesia; several attempts were carried out by the Indonesian Government in collaboration with a certain number of parties to upscale the quality of higher education in Indonesia. Mooney (1963), for instance, reported assistance from the United States Government, Unesco, and some private organizations in the US to develop Indonesian higher education, such as providing scholarships to study in US universities for Indonesian faculties, facilitating laboratories, and many others, including training for laborants. This collaboration occurred during 1950-1961 when less than 1% of the population of Indonesia had graduated from university. During the period, through various funding schemes organized by USAID known as Colombo Plan, the US Government assisted the Indonesian Government in developing the quality of academics and management of the University of Indonesia, Gadjah Mada University, and Technological Institute (currently



known as ITB) in Bandung. The project that involved the Medical College of the University of California at Berkeley, the University of Kentucky, and the University of California at Los Angeles produced the establishment of IPB (initially as the agriculture college of the University of Indonesia). The other improvements obtained from the project were in academic areas like library and curriculum, the availability of Indonesian expertise through studying at US universities, and the placement of US professors and experts in Indonesian universities. Through this project, the Medical Faculty of the University of Indonesia, for example, doubled its medical doctor graduates from only 40 doctors per year to 100 doctors, narrowing the then gap between the number of doctors needed and the availability of doctors.

The Colombo Plan project has produced some progress, such as improving curricula. However, as Thomas (1973) put it, the advancement was, in fact, more quantitative (Thomas, 1973). Quantitative aspects were assumed to be the most appropriate solution for narrowing the gap between the need for skill-based human resource and their availability in a start-up country like Indonesia. As a response to newer

demand, economically and academically, in 1973, there was an initiative to establish several inter-university centres at the University of Indonesian, the Gadjah Mada University, Bandung Institute of Technology (ITB), Bogor Agriculture Institute (IPB), Padjadjaran University, Airlangga University, North Sumatra University, and Hasanudin University. Those centres became the head of a consortium of a field of study. The vital contribution of this consortium scheme development was the introduction of program-based activities and their assessment of the development of faculties among the consortium members. The Ministry of Education and Culture did not involve in-depth in the day-to-day operation of the centres. Thus, the centres' management was relatively autonomous in deciding vital priorities to be performed. The assessment results and recommendations, however, were used by the Ministry as the basis of the Ministry's policy in the next period of the development term, including establishing several development centres in some Indonesian universities.

Following those projects, in 1987, the Indonesian second higher education project and the establishment of inter-university

centres (IUC) in social studies at the University of Indonesia and Gadjah Mada University were also initiated (Cunningham, 2007). This project focused on fostering linkage or network among Indonesian universities while simultaneously developing Indonesian universities' human resources by organizing joint research and conducting postgraduate programs (master's and doctorate) in social sciences by IUC at Gadjah Mada University and the University of Indonesia. This project assisted Indonesian higher education by evenmaster'sributingthe Ostersund and doctorate holders in social sciences among the developing universities outside the IUC universities. The project also sent faculties from the IUC universities (Gadjah Mada University and the University of Indonesia) to get degrees and non-degree training in Midwestern Universities USA. In contrast, some Midwestern universities' experts assisted in teaching and researching at the IUC universities.

However, a more influential impact on quality-based management of the school or departmental levels in Indonesian universities seemed to be more visible after the introduction of projects like QUE (Quality for Undergraduate Education), funded by

the World Bank in the mid of 1990s (Idrus, 1999). The basis of the projects was a competitive grant awarded to the winning school or department in a university whose proposal to elevate its quality was assumed to be feasible. Moreover, the Indonesian Government also got funding from Asian Development Bank (ADB) to finance DUE, DUElike, TPSDP, and A3 Projects, which focused on the same aspects as QUE but provided for lower-rank Indonesian Universities. The scope of the projects includes natural, social sciences, and engineering. It was no coincidence that these projects fundamentally changed the management of the department or school managing school. The first factor was that the Directorate General of Higher Education of the Ministry of Education and Culture of the Republic of Indonesia was completing the preparation of its strategy for applying its new paradigm that is based on five basic principles consisting of (1) autonomy, (2) accountability, (3) accreditation, (4) self-evaluation, and (5) continuous quality improvement. Those ideas are in harmony with the organizational characteristics idealized by new public management (NPM), a neoliberal public sector reform strategy initiated by UK Prime Minister Margareth

Thacher and US President Ronald Reagan in the early 1980s and reemphasized by the Washington Consensus in 1989. Thus, there was cross-fulfilment between the strategic plan of the Directorate of Higher Education and the projects' goals and objectives. It is fair, then, when the proposals prepared by participating schools or departments were in common to put the new paradigm of the Directorate General of Higher Education as the primary reference. Other schools or departments tend to imitate the success of the winning ones. Thus, the projects effectively implemented the new paradigm or the strategic plan of the Directorate General of Higher Education that – from a rather critical perspective – could also be read as an effective tool to intensify and extensively neoliberal ideological values.

Further development of Indonesian Higher Education neoliberalization, particularly in post the 2000s, as indicated by general characteristics of neoliberal models of economic and financial arrangements such as austerity in budgeting so that while Indonesian universities and colleges continuously improve their quality measured mainly in their alumni's employability, the presence of neoliberalization was also in the form of more stringent accountability

measures both involving individual faculties and higher education institutions. Based on the new belief that the responsibility to gain education for individual citizens is on his/her own or the community side rather than the state's responsibility, the Indonesian government consistently implements mixed strategies. First, it introduce what is currently known as institution hybridization where a certain number of state universities were transformed into hybrid universities in terms of their financing mechanism. Two types of hybrid universities are introduced. First is what in Indonesia is known as *Universitas Badan Layanan Umum* (Public Service Agency University), and the second is what has been termed as Legal Entity State Higher Education (*Perguruan Tinggi Negeri Berbadan Hukum*). These universities are selected number of universities like the University of Indonesia, ITB, IPB, Padjadjaran University, Gadjahmada University, Airlangga University, Brawijaya University, and Diponegoro University whose quality has been graded as higher compared to the majority of Indonesian higher education institutions, accordingly, they were not only allowed to innovate their financing to carry out their task of educating students such as implementing what has been termed

as a self-financing student entrance procedure but also were given more autonomous right in their fund utilization. This phenomenon is generally interpreted as a type of flexibility in an organization's financing that can be used as the main capital to win in the competition. In so doing, it attracts other universities and colleges to have a similar opportunity. Because they are more autonomous in financial affairs, they are treated as private-like universities by the Ministry of Education. This is a realization of what has become another jargon of neoliberalism, "privatization" as the antithesis of a completely state-centred management model. Concurrently with that, national education laws equalizing the status of the state and private education institutions were enforced. As a combined effect of the intensification of the process of commodification and the privatization of higher education institutions, the change in the status of higher education as an industry as described by Yates, Woelert, Millar & O'Connor (2017) has become increasingly obvious.

The hybridization of higher education institutions which - for neoliberals - is only an intermediate target towards full privatization, is also strengthened by the instruments

commonly used in private organizations, namely the accounting model. Here, accrual accounting plays an important role in facilitating the process of neoliberalization of higher education in Indonesia. The application of accrual accounting has not only standardized the financial reporting model of higher education institutions, but more than that, this reporting model has also succeeded in instilling the importance of profit or financial surplus as a measure of the success of the management of higher education institutions.

Another phenomenon that may also be interesting to note is the side effect of the privatization of higher education institutions which directly means a decrease in the government's grip on these institutions. This reduction in the grip of the government was soon replaced by the increasing power of private institutions as regulators. Most notable in this regard is the establishment of a private accreditation agency that replaces the government accreditation agency. Along with this phenomenon, there are also international ranking institutions that try to globally rank universities worldwide. In contrast to accreditation institutions which are relatively contributive to improving the quality of higher education

delivery, this higher education ranking agency has changed officials in the higher education environment to have a short-term mindset. They make the position of their institution's ranking the final goal and forget other goals that are more ideal and long-term. Consequently, whether is a decrease in ranking it will cause concern that has a broad impact on campus life as a whole.

Keeping in the spirit of austerity in budgeting, the Indonesian government, through both foreign loan and grant schemes, seemed to be more in following the dictates of donors to provide various university or university department-level "quality improvement programs" based on competition. At the same time, various neoliberal distinctive approaches are attached to implementing these competitive projects, such as stricter reporting on financial and academic aspects, including regular monitoring and auditing while consistently ranking at the university, faculty, and study program levels. Of course, what is expected from these various programs and strategies is the birth of various higher education institutions that can compete not only on a domestic scale but also on a global scale. To some extent, this goal appears to have been achieved. However, it should also be

realized that in the field, especially as a result of weak law enforcement and low awareness of public ethics, strict application of audit culture, such as through accreditation and other competitions, has also fostered deviant attitudes and behaviours that are not in line with what is intended. The "myopic" or "short-sighted view" develops rigging with the increasingly widespread view of the general public that the fulfilment of material values is more important and needed than adherence to ethical matters. At the societal level, the situation then becomes rather dilemmatic. On one side, a more productive society is assumed only to be realized through the competitive mechanism, but - on the other side - a competitive community also needs more monitoring and audit practices, especially in the context of ethically lessening society as a result of secularization. This is what is currently faced by Indonesian society in general including the campus residents. Consequently, the face of Indonesian higher education neoliberalization, from a certain perspective, could be identified as increased bureaucratization and decreased participation level, especially in poor societies so that emerging inequality or social injustice.

Increased bureaucratization taking models such as the expansion and intensification of reporting procedures in both the financial and academic domains. One thing that is unique but odd is the emergence of a tendency to formalize everything, including the planning, implementation, and evaluation of lecture success, for example, the implementation of the Semester Lecturing Plan which seems increasingly rigid both in terms of learning targets, delivery style and the time limit that can be carried out by the corresponding lecturer. Increased bureaucratization goes hand in hand with the decreasing degree of scientific autonomy for lecturers which has long been known and has become a hereditary legacy of higher education that existed and operated in classical times before neoliberalism dominated aspects of modern society's life. The imbalance in participation in education between students who come from affluent families and students who come from poor families is a result of the increasing portion of students admitted through the independent admissions pathway which requires payment of a tuition fee higher than those who enter through the regular admission pathway.

Developments in the last ten years, coupled with the occurrence of the Covid-19 pandemic globally, regardless of whether the occurrence of the Covid pandemic itself is a natural phenomenon or part of the neoliberalization agenda, the process of neoliberalization of higher education in Indonesia seems to be gaining good momentum. First, the ruling party during this era, following its main ideological values, seemed to isolate higher education from matters related to religiously based ethics. Though ethics is still maintained and not abolished, it is limited to those with secular based and related to entrepreneurship. However, because its basic foundation is secularism which sees adherence to ethical values as more than a consideration of profit and loss, the ethical behaviour that is starting to be realized, including in the tertiary education environment, is the ethical behaviour of homo economicus. What's more, the implementation of secular-based ethics will always demand the application of more formal legal instruments. This is because adherence to ethics and formal, secular law is not accompanied by a personal awareness of being watched over by God who is all-knowing which will help a person's

compliance with ethical values and applicable statutory provisions.

Facilitated by the use of online meeting technology during the Covid-19 pandemic from 2020 to mid of 2022, the neoliberalization of higher education in Indonesia also cannot escape the negative effects of distance learning, especially at the undergraduate level where students are still not fully mature personalities. With only a limited number of self-directed learning students at this level, lecturing on subjects that lose their technical aspects due to be delivered online tends to be perceived as their final nature of the course. This cause in a decrease in the quality of learning in general, especially in fields of study related to more technical or practical aspects.

The introduction of the independent learning program by the Minister of Education, Culture and Technology Research which is characterized by freedom for students to determine for themselves which courses they deem important to take while still providing wider opportunities for students to gain practical experience in various workplaces should be able to help students treat losses due to the way of learning in the time of covid-19. It is rather unfortunate that the program, which is relatively good in terms of

ideas, has experienced many obstacles in its implementation. First, because of the imbalance in the number of available workplaces that are willing to accommodate students who are apprenticed to carry out independent learning activities. The number of students is far more than the available places. Second, even if students succeed in getting internships, it does not automatically mean that there are permanent procedures in the workplace related to the involvement of interns in the formal activities of their daily work. Not to mention the problem of the absence of daily supervisors or coaches who specifically understand aspects of learning evaluation of apprentice students that have been set by their study program so that the grades obtained from their work experience reflect their real capabilities.

Exacerbated by the equalization of the number of courses deemed to have passed by carrying out independent learning activities, this activity seemed to only capture the outer side of neoliberalism, namely for the sake of efficiency, lectures had to be shorter no matter what was achieved with very inadequate learning efforts. Now universities seem to have been trapped in a very difficult situation to

get out of the neoliberal hegemony. Now universities seem to have been trapped in a very difficult situation to get out of the hegemony of neoliberalism. Campus citizens, especially lecturers, are increasingly feeling this bondage in the form of a narrower space for freedom and autonomy that neoliberalism seemed to have promised at the outset because what happened was a process of proletarianism, lecturers are now in the middle of transformation process on becoming merely labour. However, this phenomenon is precisely beneficial for those who are classified as wealthy and have a spirit of independent learning. With their wealth, it is relatively easy for them to become students. With capital wealth and enthusiasm for learning, they will easily win the competition.

## **CONCLUSION, IMPLICATION AND LIMITATION**

This section will shortly respond to the research questions mentioned previously in the introduction section. To ease reminding such questions, the complete research questions are mentioned below.

1. How did the neoliberalization of Indonesian Higher Education

happen from the 2000s until now?

2. How did Accounting, in general, take a role to support the process of Indonesian higher education neoliberalization?
3. Did all buzzwords generally used in promoting such neoliberalization give all substances promised or not?
4. How did neoliberalization shape today's campus life in Indonesia in general?

Though the neoliberalization of Indonesian higher education, at least in its initiation, started long ago in the 1980s, it has become more prominent since the 2000s. But it has become more prominent since the 2000s. The entrance to the neoliberalization process was programs to improve the quality of higher education. The subsequent development of neoliberalization of higher education in Indonesia is no longer always associated with efforts to improve the quality of education delivery. What is more obvious is related to the pressures from the implementation of structural adjustment programs that become the main concern of donors such as the IMF or the World Bank. Various neoliberalization initiatives within the 2000s such as institutional hybridization illustrated this tendency.



Accounting, specifically accrual accounting, has taken an important role not only to increase the visibility that directly contribute to accountability but also to introduce the importance of efficiency including surplus. Accounting is also important in fostering the process of privatization that – in the context of Indonesian higher education – is performed by institutional hybridization. Some buzzwords used in the process of higher education neoliberalization such as “flexibility” in fact produces contradictory results, for instance in the form of the increased bureaucratization.

The neoliberalization of Indonesian higher education has significantly shaped campus life in general. Instead of the more commercial nature of Indonesian universities as a result of being more privatized, they tend to be more sensitive to competitive factors, though not those which are ideal and long-term. In the context of students, they tend to focus more on short-term targets such as employability rather than on fundamental matters.

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