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FROM REGULATORY COMPLIANCE TO SUBSTANTIVE ACCOUNTABILITY: LEGAL BARRIERS AND INSTITUTIONAL DECOUPLING OF PUBLIC INFORMATION DISCLOSURE IN INDONESIA'S STATE ISLAMIC UNIVERSITIES

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ABSTRACT

Public information disclosure in Indonesia's State Islamic Universities (*Perguruan Tinggi Keagamaan Islam Negeri*/PTKIN) remains largely ceremonial despite the binding mandate of Law Number 14 of 2008 on Public Information Disclosure (*UU Keterbukaan Informasi Publik*/UU KIP). This socio-legal study investigates the legal, structural, and cultural factors driving the persistent gap between legal obligations and operational practices within PTKIN. Employing a qualitative socio-legal approach, this study combines primary data from in-depth interviews across seven PTKINs in Java and West Nusa Tenggara with secondary regulatory analyses, framed through institutional decoupling and isomorphism. The findings identify three primary systemic barriers: structural ambivalence stemming from conflating the Information and Documentation Management Officer (*Pejabat Pengelola Informasi dan Dokumentasi*/PPID) role with Public Relations units; a transactional compliance mindset due to decoupled accreditation/remuneration incentives; and cultural resistance rooted in bureaucratic paternalism. The study concludes that achieving substantive legal accountability requires embedding measurable transparency metrics directly into university accreditation frameworks, financial remuneration models, and internal supervisory mandates.

A. INTRODUCTION

Transparency and accountability constitute the twin normative foundations upon which contemporary democratic governance theory is constructed. The trajectory of modern public administration reveals a decisive paradigm shift from the culture of secrecy, rooted in Weberian bureaucratic rationalism, where information was regarded as an instrument of administrative power rather than a public good. This transformation has led toward an era of openness, grounded in the normative principle that citizens possess a legitimate and enforceable right to access information held by state institutions.[1] This transformation is neither incidental nor merely procedural; it reflects a fundamental reconstitution of the relationship between the state and its citizens, driven by the convergence of democratisation processes, civil society mobilisation, and the international institutionalisation of human rights norms.[2] Alasdair Roberts, in his seminal analysis of governmental secrecy, demonstrates that the right to information has undergone a categorical evolution, from a discretionary policy instrument susceptible to executive override to a fundamental human right recognised under international law and enshrined in binding multilateral instruments.[3] This normative elevation is corroborated by comparative legal scholarship. Toby Mendel's global survey of freedom of information legislation documents that, by the early twenty-first century, the right of access to public information had achieved broad recognition across diverse legal traditions, functioning not merely as a transparency mechanism but as a constitutive element of democratic legitimacy itself.[4] Against this global normative backdrop, any institutional arrangement that structurally impedes the flow of information between public bodies and their principals, whether through formal classification, bureaucratic opacity, or the decoupling of policy commitments from operational practice, must be

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[1] Maeve McDonagh, "The Right to Information in International Human Rights Law," *Human Rights Law Review* 13, no. 1 (2013): 25. See too, Hermann-Josef Blanke and Ricardo Perlingeiro, *The Right of Access to Public Information: An International Comparative Legal Survey* (Berlin, Heidelberg: Springer, 2018).

[2] Ann Florini, "The End of Secrecy," In *The Right to Know: Transparency for an Open World*, edited by Ann Florini, New York: Columbia University Press, 2007, 11. See too, Catharina Lindstedt and Daniel Naurin, "Transparency Is Not Enough: Making Transparency Effective in Reducing Corruption," *International Political Science Review* 31, no. 3 (2010): 301.

[3] Alasdair Roberts, *Blacked Out: Government Secrecy in the Information Age* (Cambridge: Cambridge University Press, 2006), 3.

[4] Toby Mendel, *Freedom of Information: A Comparative Legal Survey* (Paris: UNESCO, 2008), 3.

assessed not only as an administrative failure but as a potential violation of rights-based governance standards.[5]

The global normative trajectory toward transparency found its domestic legislative expression in Indonesia through the promulgation of Law Number 14 of 2008 on Public Information Disclosure (*Undang-Undang Keterbukaan Informasi Publik*, hereinafter UU KIP), which constitutes the primary statutory framework governing the right of public access to information held by state and quasi-state bodies within the Indonesian legal order.[6] The enactment of UU KIP represented a watershed moment in Indonesian administrative law, establishing for the first time a comprehensive, enforceable regime of mandatory disclosure obligations incumbent upon all designated *badan publik*, public bodies encompassing not only central and regional government agencies but also state-owned enterprises, political parties, and, critically for the present study, public higher education institutions operating under ministerial authority.[7] The legislative design of UU KIP is predicated upon a presumption of openness: information is, by default, accessible to the public unless it falls within narrowly defined exemption categories, thereby reversing the prior administrative culture in which non-disclosure was the operative norm. This structural inversion aligns Indonesia's information governance architecture with a broader international consensus, documented extensively in the comparative public administration literature, in which transparency mechanisms are theorised not merely as instruments of administrative efficiency but as constitutive prerequisites for institutional legitimacy, public trust, and democratic accountability.[8] Scholars working within the anti-corruption governance paradigm have further established that informational opacity functions as a structural enabler of corrupt practices, creating the asymmetric information conditions under which rent-seeking behaviour by public officials is most readily sustained, such that robust freedom of information regimes are increasingly positioned by international organisations, including Transparency International and the World Bank

[5] Eko Noer Kristiyanto, "Urgensi Keterbukaan Informasi dalam Penyelenggaraan Pelayanan Publik (Urgency of Disclosure of Information in the Implementation of Public Service)," *Jurnal Penelitian Hukum De Jure* 16, no. 2 (2016): 231.

[6] Kadek Cahya Susila Wibawa, "Urgensi Keterbukaan Informasi dalam Pelayanan Publik sebagai Upaya Mewujudkan Tata Kelola Pemerintahan yang Baik," *Administrative Law and Governance Journal* 2, no. 2 (2019): 218.

[7] Article 1 Paragraph 3 and Article 6 of Law Number 14 of 2008 concerning Public Information Disclosure.

[8] Mark Bovens, "Analysing and Assessing Accountability: A Conceptual Framework 1," *European Law Journal* 13, no. 4 (2007): 447. See too, Robert O. Keohane and Joseph S. Nye Jr., "Power and Interdependence in the Information Age," *Foreign Affairs* 77, no. 5 (1998): 81.

Institute, as indispensable components of anti-corruption architecture.[9] Within this dual theoretical framework, transparency as a rights-based entitlement and as an anti-corruption instrument, the operational performance of Indonesian public institutions in implementing UU KIP obligations assumes significance that extends beyond mere regulatory compliance, touching upon foundational questions of governance quality and democratic consolidation in the post-reformasi era.

However, the implementation of this global norm within the specific context of religious higher education presents unique challenges. In the context of religious higher education, State Islamic Universities (*Perguruan Tinggi Keagamaan Islam Negeri*/PTKIN) operating under the Ministry of Religious Affairs (*Kementerian Agama*/Kemenag) are legally classified as public bodies (*badan publik*) under Article 1(3) of UU KIP. This statutory duty is further reinforced by Decree of the Minister of Religious Affairs Number 200 of 2012 (*Keputusan Menteri Agama*/KMA No. 200 Tahun 2012, hereinafter KMA No. 200/2012) and Information Commission Regulation Number 1 of 2021 (Peraturan Komisi Informasi No. 1 Tahun 2021, hereinafter PERKI No. 1/2021), which mandate the formal appointment and operationalization of an Information and Documentation Management Officer (*Pejabat Pengelola Informasi dan Dokumentasi*, hereinafter PPID).

Despite this clear legal mandate (*das sollen*), empirical reality (*das sein*) reveals a persistent institutional gap. Field evidence consistently reveals that PPID units in PTKIN function as ceremonial appendages rather than operationally effective accountability mechanisms. University leaders routinely merge PPID functions into existing Public Relations structures, allocate no dedicated budget for transparency operations, and treat public information requests as bureaucratic inconveniences rather than legal entitlements. This policy-practice gap constitutes the central legal problem examined in this study. Based on the Monitoring and Evaluation announcement by the Central Information Commission in 2025, it was recorded that out of 59 PTKIN, only 11 PTKIN achieved the "Informative" predicate.[10]

The urgency of this research is compounded by a structural paradox arising from the widespread conversion of PTKIN into Public Service Agencies (*Badan Layanan Umum*/BLU). BLU status grants universities

[9] Johann Graf Lambsdorff, "Corruption and Rent-Seeking," *Public Choice* 113, no. 1 (2002): 97. See too, World Bank, *Governance and the Law* (Washington, D.C.: World Bank, 2017), 112.

[10] Riri Idryani, "11 PTKN Sabet Penghargaan Perguruan Tinggi Informatif dari Komisi Informasi Pusat," *Kemenag*, December 15, 2025. [https://kemenag.go.id/nasional/11-ptkn-sabet-penghargaan-perguruan-tinggi-informatif-dari-komisi-informasi-pusat-ertV3], Accessed on March 23, 2026.

considerable financial autonomy, including independent management of tuition revenues and business income outside the rigid state budget mechanism. Theoretically, expanded financial autonomy should be accompanied by proportionally enhanced public oversight. In practice, however, the opposite occurs: many PTKIN leaders interpret "flexibility" as "privacy," mistakenly assuming that BLU classification exempts them from the disclosure requirements applicable to conventional government agencies. The result is a regulatory blind spot in which large volumes of public funds are managed with minimal external scrutiny.[11]

Furthermore, there is a notable scarcity of academic literature that specifically examines the resistance to transparency within religious higher education institutions. While transparency in European universities has been extensively examined, and the issue has also received considerable attention in secular higher education contexts, the unique bureaucratic dynamics of Islamic State Universities remain understudied.[12] This gap is critical because religious educational institutions often operate with a specific organisational culture, often characterised by hierarchical paternalism, that may differ from secular public bodies.[13] Meyer and Rowan's foundational work on institutional decoupling and DiMaggio and Powell's elaboration of institutional isomorphism offer applicable theoretical tools, yet their application to Islamic universities in developing country contexts remains underdeveloped.[14] The specific bureaucratic dynamics of PTKIN, including hierarchical paternalism rooted in pesantren organizational

[11] Ben Jongbloed, Hans Vossensteyn, Frans van Vught, and Don F. Westerheijden, "Transparency in Higher Education: The Emergence of a New Perspective on Higher Education Governance," In *European Higher Education Area: The Impact of Past and Future Policies*, (Cham: Springer International Publishing, 2018), 441. See too, Winston, Gordon C. "Subsidies, Hierarchy and Peers: The Awkward Economics of Higher Education." *Journal of Economic Perspectives* 13, no. 1 (1999): 13-36.

[12] Ben Jongbloed, Hans Vossensteyn, Frans van Vught, and Don F. Westerheijden, "Transparency in Higher Education: The Emergence of a New Perspective on Higher Education Governance," In *European Higher Education Area: The Impact of Past and Future Policies*, 445.

[13] John W. Meyer and Brian Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *American Journal of Sociology* 83, no. 2 (1977): 343. See too, Surya Habibi and Muhammad Anggung Manumanoso Prasetyo, "University Management: Organizational Culture as a Factor of University Competitiveness," *Development: Studies in Educational Management and Leadership* 1, no. 1 (2022): 10.

[14] Paul J. DiMaggio and Walter W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review* 48, no. 2 (1983): 147. See too, Liliana Maria Cardona Mejía, Manuela Pardo del Val, and Maria del S. Dasi Coscollar, "The Institutional Isomorphism in the Context of Organizational Changes in Higher Education Institutions," *International Journal of Research in Education and Science* 6, no. 1 (2020): 61; Patricia Bromley and Walter W. Powell, "From Smoke and Mirrors to Walking the Talk: Decoupling in the Contemporary World," *Academy of Management Annals* 6, no. 1 (2012): 483.

culture and the ambiguous dual identity of institutions that are simultaneously Islamic and state entities, have not been systematically examined in relation to transparency governance.

This study makes two principal contributions. Theoretically, it extends the institutional decoupling framework to a non-Western, religiously inflected higher education context, demonstrating that the structural and cultural dimensions of decoupling operate differently in Islamic universities than in their secular counterparts. Practically, it provides evidence-based policy recommendations directed at the Ministry of Religious Affairs for reforming the regulatory incentive architecture governing transparency compliance in PTKIN.

This article aims to analyse the structural and cultural factors that explain the persistent gap between transparency policy and institutional practice in Indonesia's State Islamic Universities. Specifically, this study addresses the following research questions:

1. What structural factors within PTKIN contribute to the ineffective implementation of public information disclosure as mandated by UU KIP?
2. How do leadership mindsets and organisational culture shape compliance behaviour regarding transparency obligations in PTKIN?
3. What institutional design reforms are required to shift PTKIN transparency compliance from coercive formality to normative internalisation?

B. RESEARCH METHODS

This study employs a socio-legal research approach, which goes beyond normative legal analysis to examine how law operates in society—specifically, how the Public Information Disclosure Law (UU KIP) interacts with the bureaucratic culture of Islamic Higher Education institutions.[15] This approach allows the researcher to bridge the gap between "law in books" (regulations) and "law in action" (implementation realities in PTKIN).

The research locus encompasses State Islamic Universities (PTKIN) under the Ministry of Religious Affairs. A purposive sampling technique was utilized to select institutions that represent different typologies: established universities in Java (UIN Syarif Hidayatullah Jakarta, UIN Sunan Kalijaga Yogyakarta, UIN Walisongo Semarang, UIN Raden Mas Said Surakarta, IAIN Ponorogo, IAIN Kediri) and developing universities outside Java (UIN Mataram). Key informants were selected based on their strategic roles in

[15] Reza Banakar and Max Travers, *Theory and Method in Socio-Legal Research* (Oxford: Hart Publishing, 2005), 5.

policymaking, including Rectors, Vice-Rectors for General Administration, Heads of Bureaus, and IT/PR personnel.[16]

Data Collection Data was gathered through two primary methods during the 2023 period: First, In-depth Interviews. Semi-structured interviews were conducted to capture the "legal consciousness" of university leaders regarding transparency obligations. Questions focused on their interpretation of PPID functions, obstacles in budget allocation, and perceptions of the Monitoring and Evaluation (Monev) process; second: Documentary Review. The study analyzed internal regulations (SK Rektor), PPID structural charts, official websites, and Monev reports from the Information Commission to verify the claims made during interviews.

The collected data was analyzed using the interactive model proposed by Miles, Huberman, and Saldaña (2014), consisting of three concurrent flows:

1. Data Condensation: Selecting and focusing on relevant statements regarding structural confusion and cultural resistance.
2. Data Display: Organizing the compressed information into thematic matrices (e.g., "Humas vs. PPID Confusion," "Budget Constraints").
3. Conclusion Drawing/Verification: Synthesizing the findings to identify patterns of compliance or resistance and verifying them against the regulatory framework of UU KIP.[17]

C. DISCUSSION

1. Structural Ambivalence: The Conflation of PPID and Public Relations

Notwithstanding the formal mandate of KMA Number 200/2012, the establishment of PPID units across PTKIN has been largely cosmetic. The dominant pattern uncovered in this study is the institutional reduction of PPID's legal mandate to an extension of conventional Public Relations functions.

This pattern is most clearly illustrated at UIN Mataram. The Vice-Rector for General Administration articulated the prevailing institutional logic as follows: *"Structurally it functions to convey information… So, I don't think it specifically provides for the appointment of an official… we add it to the main tasks of public relations."* (Interview, 19 June 2023.) This statement encapsulates a fundamental misreading of the law: the PPID is not a communication unit but an accountability mechanism with distinct

[16] John W. Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 4th ed., (Thousand Oaks, CA: SAGE Publications, 2014), 189.
[17] Matthew B. Miles, A. Michael Huberman, and Johnny Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. (Thousand Oaks, CA: SAGE Publications, 2014), 13.

legal obligations, including the conduct of consequence tests (*uji konsekuensi*) and the management of information disputes.

The conflation of PPID and Public Relations (PR) creates a structural competency gap with significant legal consequences. Public Relations officers in PTKIN are trained in journalistic communication, media management, and reputation protection, skills oriented toward narrative construction rather than legal reasoning. PPID functions, by contrast, require competencies in administrative law, document classification, and consequence testing. When PR officers assume PPID responsibilities without adequate legal training, they default to a precautionary "safety first" posture, refusing information requests not out of bad faith, but out of structural incompetence arising from role mismatch.

Furthermore, the merger of these functions generates a structural conflict of interest. A PR officer whose key performance indicator is positive media coverage faces an irresolvable tension when tasked with releasing data concerning budget inefficiencies or procurement irregularities. The organisational incentive is unambiguously toward suppression rather than disclosure.

A parallel institutional failure was identified at IAIN Ponorogo, where the Vice Rector acknowledged that the institution remained in a state of institutional suspension, *"waiting for regulations"*, despite UU KIP having been in force for over a decade (Interview, 22 February 2023). This passive stance exemplifies what Riggs (1964) termed "prismatic" administration: formal structures exist but function according to pre-modern, informal logics incompatible with their stated purposes.[18] This fact confirms Dwiyanto's findings examine the link between the patrimonial culture of the Indonesian bureaucracy and Riggs's concept of a "prismatic society" in hindering the implementation of public service transparency.[19]

2. "Compliance Without Conviction": The Transactional Mindset

A second systemic obstacle is the prevalence of a transactional orientation toward transparency among PTKIN leadership, in which compliance is calculated through a cost-benefit logic rather than understood as a normative governance obligation. This "compliance without conviction" syndrome manifests most visibly in institutional attitudes toward the

[18] Fred W. Riggs, *Administration in Developing Countries: The Theory of Prismatic Society* (Boston: Houghton Mifflin, 1964), 100.

[19] A. Dwiyanto, "Evaluating Public Sector Governance in Indonesia: The Persistence of Bureaucratic Patrimonialism," *Journal of Indonesian Social Sciences and Humanities* 8, no. 1 (2018): 15.

Monitoring and Evaluation (Monev) process administered by the Central Information Commission.

The Rector of UIN Yogyakarta characterized Monev as a "ceremonial contestation" lacking substantive institutional impact: *"Why are universities chased to participate in Monev… when the campus has no money?… We don't get anything."* (Interview, 20 February 2023.) The Head of General Affairs reinforced this perspective by drawing an explicit contrast with university accreditation: unlike accreditation, which carries tangible rewards (increased student quotas, budget allocations) and credible sanctions, Monev KIP imposes no meaningful consequences for non-participation, *"If you don't participate… It's okay. There is no sanction whatsoever."*

This transactional logic reflects a critical flaw in the regulatory design of UU KIP as experienced by PTKIN. The law currently functions as a "paper tiger", it establishes obligations without embedding them in the incentive structures that actually govern institutional behaviour. In the prevailing PTKIN financial architecture, activities that generate neither revenue nor accreditation credit are systematically deprioritised in DIPA budget planning. PPID is perceived as a cost center with no organizational return, producing a self-reinforcing cycle of underfunding and ineffectiveness.

This dynamic corresponds precisely to what DiMaggio and Powell describe as coercive isomorphism, compliance is externally enforced rather than internally motivated and consequently remains shallow and instrumentalised. Without either normative isomorphism (genuine internalisation of transparency values) or credible coercive mechanisms (meaningful sanctions for non-compliance), UU KIP will continue to generate performative rather than substantive accountability.

3. Cultural Resistance and the Bureaucratic Paternalism Syndrome

Beyond structural and incentive-based explanations, this study identifies a third layer of resistance rooted in organisational culture, specifically, a form of bureaucratic paternalism in which institutional leaders position themselves as the rightful guardians of information against a presumed hostile public. The Head of General Affairs at IAIN Kediri articulated this posture directly: *"The most difficult thing is to equalise perceptions because we are worried that this openness will be misused."* (Interview, 22 February 2023.) Past experiences of public complaints escalating to police involvement were cited as traumatic precedents justifying a default stance of institutional secrecy. The following table synthesises the three principal categories of structural and cultural barriers identified in this study:

Table 1. Typology of Barriers to UU KIP Implementation in PTKIN

Category of Barrier	Key Findings	Representative Evidence	Theoretical Lens
Structural Ambivalence	PPID conflated with Humas; accountability subordinated to image management	*"We add it to the main tasks of public relations."* (Vice-Rector, UIN Mataram)	Institutional Isomorphism, form without function
Transactional Mindset	Transparency treated as administrative burden absent financial or accreditation incentives	*"Why are universities chased to participate in Monev… when the campus has no money?... We don't get anything."* (Rector, UIN Yogyakarta)	Coercive Isomorphism, rational-utilitarian compliance calculus
Cultural Resistance	Bureaucratic paternalism; fear that openness will be weaponized by external actors	*"We are worried that this openness will be misused."* (Head of General Affairs, IAIN Kediri)	Bureaucratic Paternalism / Institutional Defensiveness

This defensive culture, however, is better understood as a symptom of weak internal governance than as a rational response to genuine external threat. The contrasting experience of UIN Walisongo Semarang, which received the "Informative" predicate from the Information Commission for two consecutive years (2021–2022), demonstrates that transparency is institutionally sustainable when undergirded by robust internal control systems. The Rector of UIN Walisongo explained the basis of their institutional confidence: *"We have a non-academic SMS (Strategic Management System)… and SPI (Internal Supervisory Unit)… which controls, supervises, and even verifies all business processes."* (Interview, 15 March 2023.) The contrast between the prevalent resistance model and UIN Walisongo's readiness model can be systematically mapped as follows:

Table 2. Resistance versus Readiness Models of Transparency Governance in PTKIN

Dimension	Resistance Model (Majority PTKIN)	Readiness Model (UIN Walisongo)
Dominant Perception	Transparency as institutional threat	Transparency as standard operating procedure
Structural Placement	PPID embedded in Humas; ambiguous authority	PPID integrated with SPI; clear verification chain
Internal Control	Weak or absent data verification mechanisms	SPI and SMS ensures data accuracy prior to release
Behavioral Outcome	Defensive, "waiting for instructions"; rejecting requests	Proactive, "Informative" predicate; systematic disclosure

This comparative analysis yields a theoretically significant finding that resistance to transparency in PTKIN is inversely correlated with the quality of internal governance. Institutions with weaker internal governance and verification mechanisms may be less likely to embrace transparency, as the extent of voluntary disclosure is closely associated with internal governance structures and accountability mechanisms.[20] Conversely, institutions with well-developed accountability architecture experience transparency as operationally routine.[21] This finding implies that the most effective pathway to improving UU KIP implementation is not regulatory socialisation alone, but the systematic modernisation of internal governance infrastructure, particularly SPI and SMS systems, that provide institutional leaders with the confidence to be open.

4. Coercive Versus Normative Isomorphism: A Theoretical Synthesis

Viewed through the analytical lens of DiMaggio and Powell's institutional isomorphism framework, the aggregate behaviour of PTKIN leadership constitutes a clear case of coercive isomorphism. The formal establishment of PPID units has been driven primarily by external institutional pressure, specifically, Ministry directives and the threat of administrative sanctions, rather than by the normative internalisation of transparency as an organisational value. The resulting organisational changes are consequently superficial: universities create PPID website tabs and appoint nominal officers to satisfy the formal hierarchy, without embedding transparency norms into their operational routines.

In a normative compliance model, transparency would be understood as an Islamic institutional ethic of *amanah* (trustworthiness and fidelity to public trust).[22] In the prevailing coercive model, it remains a box-ticking

[20] Collins G. Ntim, Teerooven Soobaroyen, and Martin J. Broad, "Governance Structures, Voluntary Disclosures and Public Accountability: The Case of UK Higher Education Institutions," *Accounting, Auditing & Accountability Journal* 30, no. 1 (2017): 66. See too, Mohamed H. Elmagrhi, Collins G. Ntim, Yan Wang, Ahmed A. Elamer, and Richard Crossley, "The Effect of Vice-Chancellor Characteristics and Internal Governance Mechanisms on Voluntary Disclosures in UK Higher Education Institutions," *Journal of International Accounting, Auditing and Taxation* 45 (2021): 100.

[21] Iswantoro, Tobroni, and F. Aktar, "From Regulation to Transparency: Policy Implementation of Public Information Disclosure in Indonesian State Religious Universities within the SDG 16 Framework," *Supremasi Hukum: Jurnal Kajian Ilmu Hukum* 14, no. 1 (2025): 31. See too, Birdayanthi, Yusriadi Yusriadi, and Ikmal Ikmal, "Accountability and Transparency in Public Administration for Improved Service Delivery," *Journal Social Civilecial* 3, no. 1 (2025): 40.

[22] Idaya Andriani, Beni Azwar, and Indrayanto Syafei, "Good Governance Based on Islamic Values in PTKIN Personnel Management: A Case Study," *Al-Hayat: Journal of Islamic Education* 10, no. 1 (2026): 174. See too, Mohammed Veqar Ashraf-Khan and Mohammad

exercise directed upward toward the Ministry rather than outward toward the public. This form-function decoupling, the definitive characteristic of UU KIP implementation in Indonesia's Islamic higher education sector, will persist as long as the incentive architecture rewards formal compliance over substantive accountability.

D. Conclusion

This study concludes that the persistent stagnation of public information disclosure in Indonesia's State Islamic Universities constitutes a multidimensional governance failure that cannot be remedied through regulatory prescription alone. *First*, at the structural level, the placement of PPID functions within Public Relations divisions represents a foundational design flaw. It generates a structural conflict of interest, pitting the obligation to disclose against the institutional incentive to protect reputation, and produces a competency mismatch that renders PPID officers legally incompetent to execute their statutory mandates. The Ministry of Religious Affairs must require, through binding regulation, the institutional separation of PPID from PR, with PPID placed under or directly accountable to the Internal Supervisory Unit (SPI). *Second*, at the attitudinal level, the transactional compliance mindset among PTKIN leadership reflects a regulatory design failure. UU KIP and its implementing regulations have not been integrated into the performance incentive structures, accreditation and remuneration, that actually govern the behaviour of university leaders. Future policy must directly address this gap by establishing transparency performance indicators as binding components of the National Higher Education Accreditation (*Badan Akreditasi Nasional Perguruan Tinggi*/BAN-PT) instrument and linking PPID effectiveness assessments to rector performance evaluation and institutional remuneration. *Third*, at the cultural level, bureaucratic paternalism will not yield to legal socialisation alone. The UIN Walisongo model demonstrates that sustainable transparency requires institutional confidence, a confidence that can only be built through the modernisation of internal governance infrastructure. The Ministry should therefore condition BLU status renewal and budget disbursement on demonstrable SPI and SMS institutional capacity, incentivising the internal governance reform necessary to make transparency institutionally viable.

Together, these three recommendations constitute a policy framework for shifting PTKIN transparency governance from the current regime of coercive, performative compliance toward a normative model of substantive institutional accountability. Future research should examine the

Shahadat Hossain, "Governance: Exploring the Islamic Approach and Its Relevance for the Modern Context," *International Journal of Islamic Khazanah* 11, no. 1 (2021): 35.

implementation of these recommendations in a longitudinal framework and extend the comparative analysis to Islamic universities in other Muslim-majority countries.

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