

ABSTRACT

Accountability cannot be understood as a uniform concept across all organizational contexts. In student organizations, accountability is enacted under a formal reporting mechanism known as “Surat Pertanggungjawaban” (SPJ), which carries its own distinct characteristics. This study aims to explore how leaders of student organizations at FEB Undip make meaning of accountability in the management and reporting of student funds through the SPJ mechanism, while simultaneously analyzing how that meaning shapes actual accountability practices.

This study employs a qualitative interpretive paradigm with an embedded case study design. Data were collected through in-depth interviews, document analysis, and observation of the dynamics of student organization leaders at FEB Undip in 2025. Data analysis was conducted using grounded theory coding procedures comprising three stages, namely open coding, axial coding, and selective coding. This process yielded 28 open codes, 7 axial codes, and 1 core category.

This study finds that student organization leaders at FEB Undip make meaning of accountability as a value formed through organizational experience and lived as part of their leadership identity, with a primary orientation toward public benefit and the understanding of student funds as a public trust requiring integrity in its management. The paradox emerges when the SPJ mechanism, which normatively ought to support accountability, instead becomes the primary factor that distorts it. The structural weaknesses of the SPJ, bureaucratic pressures, and the normalization of document adjustments across organizational levels transform this reporting mechanism into a ceremonial ritual detached from the values it was meant to uphold. Leaders who are most committed to accountability as a value are precisely those compelled to enact ceremonial accountability as a practical inevitability. Nevertheless, the values held by student organization leaders do not disappear. These values persist in the form of moral tension and aspirations toward a more contextual and substantive reform of the SPJ system.

Keywords: *Accountability, Surat Pertanggungjawaban (SPJ), Student Organizations, Ceremonial Accountability, Accountability Paradox, Interpretive Qualitative Research.*