

Conference Paper

School Accountability Model Based on Performance

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Abstract

This study aims to identify and develop models of accountability in schools. Management Based on School (MBS) provides a broad autonomy for schools to manage schools independently to achieve school goals effectively and efficiently. So far, school accountability is not supported by clear performance standards. The development of school accountability model based on performance is expected to support school accountability based on more measurable performance standards. This research was conducted at Private Senior High School at Semarang. This research uses a "Research and Development" approach that is research followed by development through field study process, model design development, test and validation. The results showed that schools do not have complete standard operating procedures of education service, the contribution of School components in evaluation of school performance are still low, there is no clear follow-up to the evaluation result. It is suggested that schools create complete standard operating procedures for educational service, increase the involvement of school components in school performance evaluation, evaluation results serve as a reference for planning in the next year.

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1. Introduction

The current government emphasizes the importance of good governance through a managerial system that provides ease in applying agency accountability principles. Clear and formalized performance standards are indispensable in every organization. [1] states the quality of schools as educational institutions measured from three aspects, namely: 1) competence, 2) accreditation, and 3)accountability. School Based Management (MBS) is one of the government's efforts to achieve the superiority of human resources in the mastery of science and technology. The provision of broad

autonomy of education in schools is the government's concern for the symptoms that appear in the community as well as efforts to improve the quality of education.

The main purpose of SBM is to improve the efficiency, quality, and equity of education [2]. [1] states in Indonesia many weak educational institutions and not a few educational institutions that are not accountable. The result of the research [3] shows that school accountability at Junior High School and Senior High School in Semarang is still low, the school has not been able to account for its good performance to stakeholders.

Factually that school accountability is not optimal. One of them is caused by the inability of schools in providing evidence supporting the accountability to internal and external parties. This is also due to the absence of careful planning of schools related to school performance standards. The problems that often arise in school is when the school must provide accountability reports to internal and external parties, schools have difficulty because there are no guidelines in the formal implementation of school management activities.

Based on research results [4] the performance of private Senior High School in Semarang shows 50% school performance is enough, 5% good, and 45% less. The performance of 22 private Senior High school, majority entered in the category enough. This is due to the low level of school commitment in school management, limited facilities and infrastructure.

Based on the results of a pre-survey conducted by a team of researchers at a private high school in Semarang on May 12-17, 2018, it is known that the management of a school at a private high school in Semarang has a less obvious performance standard. Many schools do not have complete academic and non academic guidelines. So the measurement of school performance is not optimal. The effort that can be done to overcome these problems, one of which is to develop a school accountability model based on performance. The problem of this study is how the implementation of school accountability that has been going on, the constraints faced by schools in the implementation of school accountability and how the development of school accountability model based on archive.

2. Accountability

Accountability is the ability to answer to a higher authority over the actions of a person / group of people to the wider community within an organization [5]. Meanwhile,

according to [6], accountability is an evaluation of the implementation process of activities / organizational performance to be accountable and as feedback for the leadership of the organization to be able to further improve the performance of the organization in the future. According [7] "Accountability is a form of accountability that must be done schools to the success of the program that has been implemented". [8] suggests the notion of accountability as follows: Accountability is a complex concept that is more difficult to make it happen than to eradicate corruption. Accountability is the imperative of public sector institutions to put more emphasis on horizontal accountability (society) rather than just vertical accountability (higher authority).

Accountability according to [9] is the obligation to give accountability or answer and explain the performance and actions of a person / legal entity / organization leader to a party who has the right or authority to hold accountable. According to [10], accountability as a manifestation of an independent management culture is seen as a desire to obtain information about the process and outcomes of self-management and share this information with others who then assess the vision, mission, priorities and so on. According to [11] accountability in education is the recognition of the school's responsibility for the comprehensive and efficient education of its students.

[12] argues that accountability is an obligation to give accountability or to answer and explain the performance and actions of organizational organizers to parties who have the right or obligation to request information or accountability. Accountability according to [13] is the accountability of schools to the public and the government that is intended to convey information about everything that has been done in the form of accountability report.[14] suggests five accountability dimensions: (1) legal accountability, (2) managerial accountability, (3) program accountability, (4) policy accountability, and (5) financial accountability. Legal accountability is related to compliance with other laws and regulations required in the organization, whereas honesty accountability is related to the avoidance of abuse of office, corruption and collusion. Legal accountability ensures the enforcement of the rule of law, while honesty accountability guarantees sound organizational practice.

Managerial accountability that can also be interpreted as performance accountability is the responsibility to manage the organization effectively and efficiently. Program accountability means that organizational programs should be quality programs and support strategies in achieving the organization's vision, mission and objectives. Public institutions must account for programs that have been made up to the implementation of the program. Public institutions should be able to account for established policies

taking into account future impacts. In making the policy should be considered what the purpose of the policy, why the policy is done.

Financial accountability is the responsibility of public institutions to use public money economically, efficiently and effectively, no waste and leakage of funds, and corruption. This financial accountability is very important because it is the main focus of society. This accountability requires public institutions to make financial statements to describe the organization's financial performance to outsiders.

The purpose of education accountability is to create public trust in the school. High public confidence in schools can encourage higher participation in school management. Schools will be regarded as agents even as a source of community change. [12] stated that the main purpose of accountability is to encourage the creation of accountability of school performance as one of the requirements for the creation of a good and reliable school. School organizers must understand that they have to account for their work to the public.

In addition, the purpose of accountability is to assess school performance and public satisfaction of education services organized by schools, to engage the public in the supervision of educational services and to account for the commitment of educational services to the public. The formulation of the accountability objective above emphasizes that accountability is not the end of the school management system, but it is a factor driving the emergence of higher trust and participation. Indeed, it may be argued that new accountability is the starting point for the continuation of high-performing school management.

[11] argue that accountability objectives will be realized if school accountability is based on three principles. The three principles include: (1) schools should be run accountably for higher performance standards, (2) schools should be given assistance to build their capacity to deliver educational improvements, (3) schools should improve the quality and quantity of their performance. Based on the understanding of the experts mentioned above, the accountability referred to in this study is the accountability of the school to internal parties and external parties related to academic performance.

3. Performance

[15] asserted "because the performance of an organization has many dimensions, the more sizes used, which are based on the comparison of various criteria and standards, will increasingly provide better performance information". [16], warned that errors in

determining performance measurement would result in incorrect performance information. Therefore the first step in designing a performance measurement system is to choose the right measures according to all aspects and interests of the organization. Regardless of size, type, sector, or specialty, according to [17] organizational performance is measured through financial aspects, customer satisfaction, internal business operations, employee satisfaction, community and stakeholder satisfaction, and time.

[18] suggests measures of organizational performance levels include productivity, customer service quality orientation, responsiveness, and accountability. Organizational performance can be measured through dimensions of effectiveness, efficiency, relevance, and financial sustainability. [19] suggests school performance can be measured from effectiveness, quality, productivity, efficiency, innovation, quality of life, and work morale. Performance standards according to [20] describes organizational performance can be measured through workload criteria, efficiency, effectiveness, and productivity. Workload shows the number of completed workloads. Efficiency shows the comparison between input and output. Effectiveness shows the comparison between output and outcome is the level of achievement of the final result after the output is obtained. Productivity shows the number of results achieved over a period of time.

[20] uses three dimensions in measuring organizational performance, namely economics, efficiency, and effectiveness. The economic dimension is the ratio between the costs incurred and the quality of resources obtained as inputs in the management process. It is said to be more economical, if the cost is small while the quality of resources obtained better, and vice versa. The efficiency dimension is the ratio between the resources used and the resulting output. This means how much output is generated in the process when compared to inputs. The larger the output produced and the smaller the incoming input will be more efficient. The dimension of effectiveness is the extent to which the resulting output can meet management goals and objectives. So the magnitude of output does not always indicate the magnitude of the outcome as it relates to the goals and objectives.

School is an organization that has the main task of providing quality education services to the community. In relation to the education service, the government has set the National Education Standards as the basis for reference to measure school performance. Therefore, by considering the opinions of experts on the dimensions of organizational performance measurement, the measurement of school performance accountability in this study refers to the National Education Standards, as set out in Government Regulation No. 19 of 2005.

There are eight National Education Standards that can be used as a reference for measuring school performance, as set forth in Article 2 Paragraph (1), namely the content standards, process standards, graduate competency standards, educator standards and education personnel, equipment and infrastructure standards, management standards, financing standards and education assessment standards. Of the eight standards used in the measurement of school academic accountability are standards that directly relate to school academic activities, namely content standards, process standards, graduate competency standards, educator standards and education personnel, education assessment standards, and management standards. The Content of standards includes the scope of the material and the level of competence to achieve graduate competence at a certain level and type of education.

Process standards related to the implementation of learning in one educational unit to achieve graduate competency standards. While the graduate competency standard is a qualification of graduate ability that includes attitude, knowledge, and skill. Standards of educators and educational personnel are the criteria of pre-service education and physical and mental feasibility, as well as in-service education. The management standard is a standard that contains the planning, implementation and supervision of educational activities at the educational, district / city, provincial or national level, in order to achieve the efficiency and effectiveness of education. The standard of educational assessment is the standard relating to the mechanisms, procedures, and instruments of assessment of learners' learning outcomes.

4. The Research Methods

This research is designed with research and development approach based on the principles and steps of Borg and Gall, with the simplification of steps into four stages: (1) preliminary study stage, (2) model development stage, (3) validation and limited testing stages to find the final hypothetical model, and (4) the modeling stage of finding the final model and the dissemination of the model. The preliminary study stage was conducted at 3 private senior high schools in Semarang City related to school accountability. Stage of design development of school accountability model based on performance. The next stage carried out the preparation of hypothetical models. Validation and limited test stages to be performed on research objects and validation internally with peers, experts judgement, and produces a hypothetical model of school accountability based on performance. The final stage is external validation with implementation model to find the final model and dissemination.

Sources of data in this study are divided into two, namely human and non human. Human data sources serve as subject or key informants. While non-human data sources are sourced from documents of implementing organizations and related institutions. Determination of informants as data sources using the technique of sampling or with certain consideration that is knowing and involved in the implementation of school accountability. These data sources include Headmaster, Teachers, Clerical staff, students, parents, and stakeholders.

5. Results and Discussion

Management Based on School (MBS) is one of the government's efforts to achieve the superiority of human resources in the mastery of science and technology. The provision of broad autonomy of education in schools is the government's concern for the symptoms that appear in the community as well as efforts to improve the quality of education. The main purpose of MBS is to improve the efficiency, quality, and equity of education (Mulyasa, 2009). School as an accountable educational institution able to maintain the quality of its output so it can be accepted by the community. Thus, in this case the accountability of an educational institution depends on the quality of its output. In addition, the accountability of an institution also depends on the ability of an educational institution to account for its authority to the public.

How schools are able to account for the authority given to the public, is certainly a challenge of school responsibility. Implementation of school accountability at private Senior High School in Semarang has been less supported by complete performance standard. Based on the observation in the field, it is found that the accountability of the school both to internal and external parties can not be optimal because in performance measurement is not supported by complete performance standard.

The incompleteness of these performance standards is due to the unavailability of school academic guidelines and complete operational procedures standards. So the measurement of school performance can not be implemented optimally in every year. Implementation of school accountability has been taking place in accordance with the results of interviews and observations at private senior high schools in Semarang, the majority of schools do not support it with systems and mechanisms of performance standards are complete and clear. In summary, the model of school accountability implementation at private SMA in Semarang City that run so far can be seen in Figure 1.

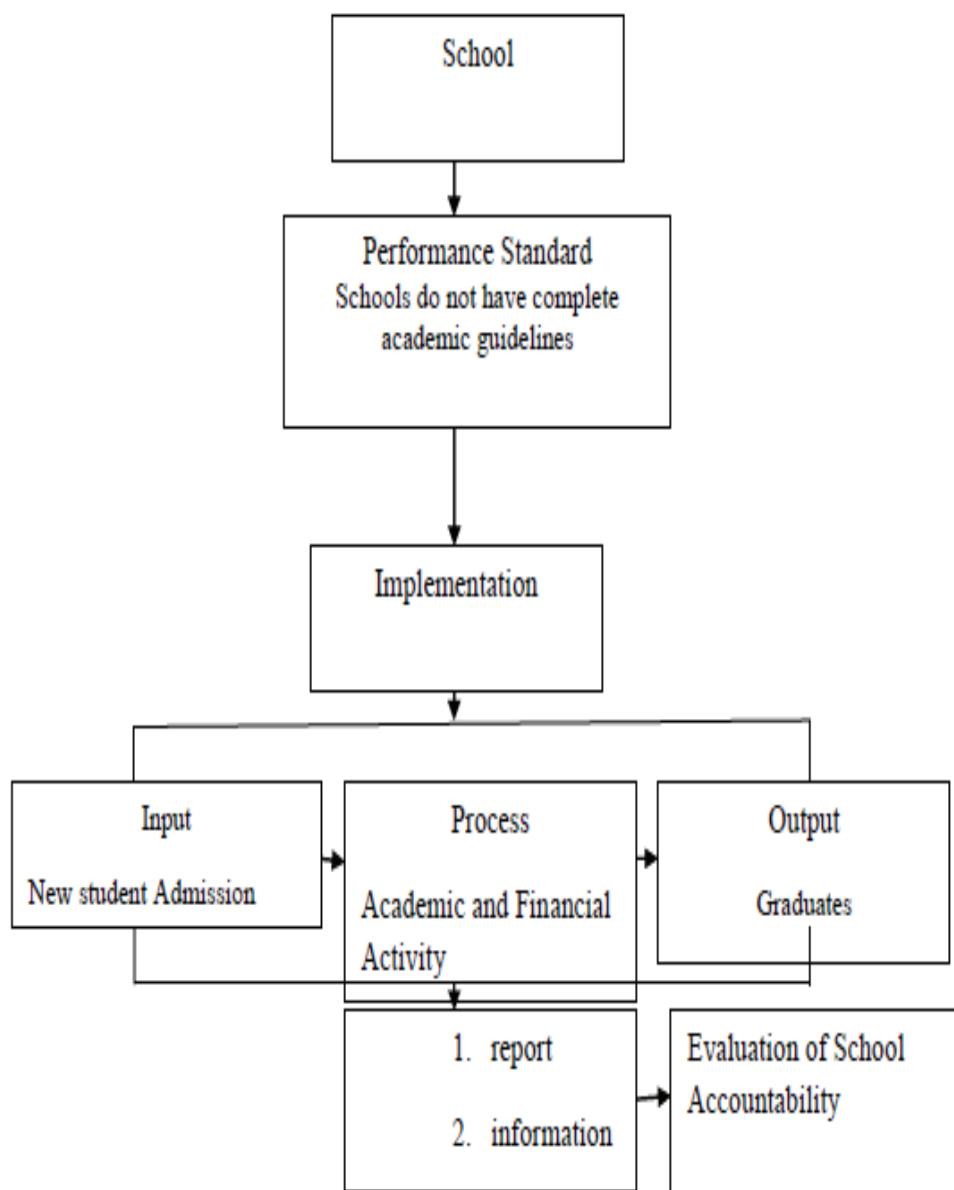


Figure 1: Factual Model of School Accountability.

School accountability is an effort to account for all school activities, both legally and morally to the parties concerned, either in the form of success or failure of the program activities that have been declared. Parties involved in implementing school accountability based on interviews and observations include: 1) Headmaster, 2) teachers, 3) employees, and 4) parents. Conditions on the ground show that the parties involved in school accountability have not contributed optimally in implementing school accountability and school performance evaluation. So the results of the performance evaluation have not been followed up as the basis for school accountability in the following

year. One of solution to overcome these problems is to develop a school accountability model based on performance. The development of school accountability model based on performance is expected to increase school accountability. The model image can be seen in Figure 2.

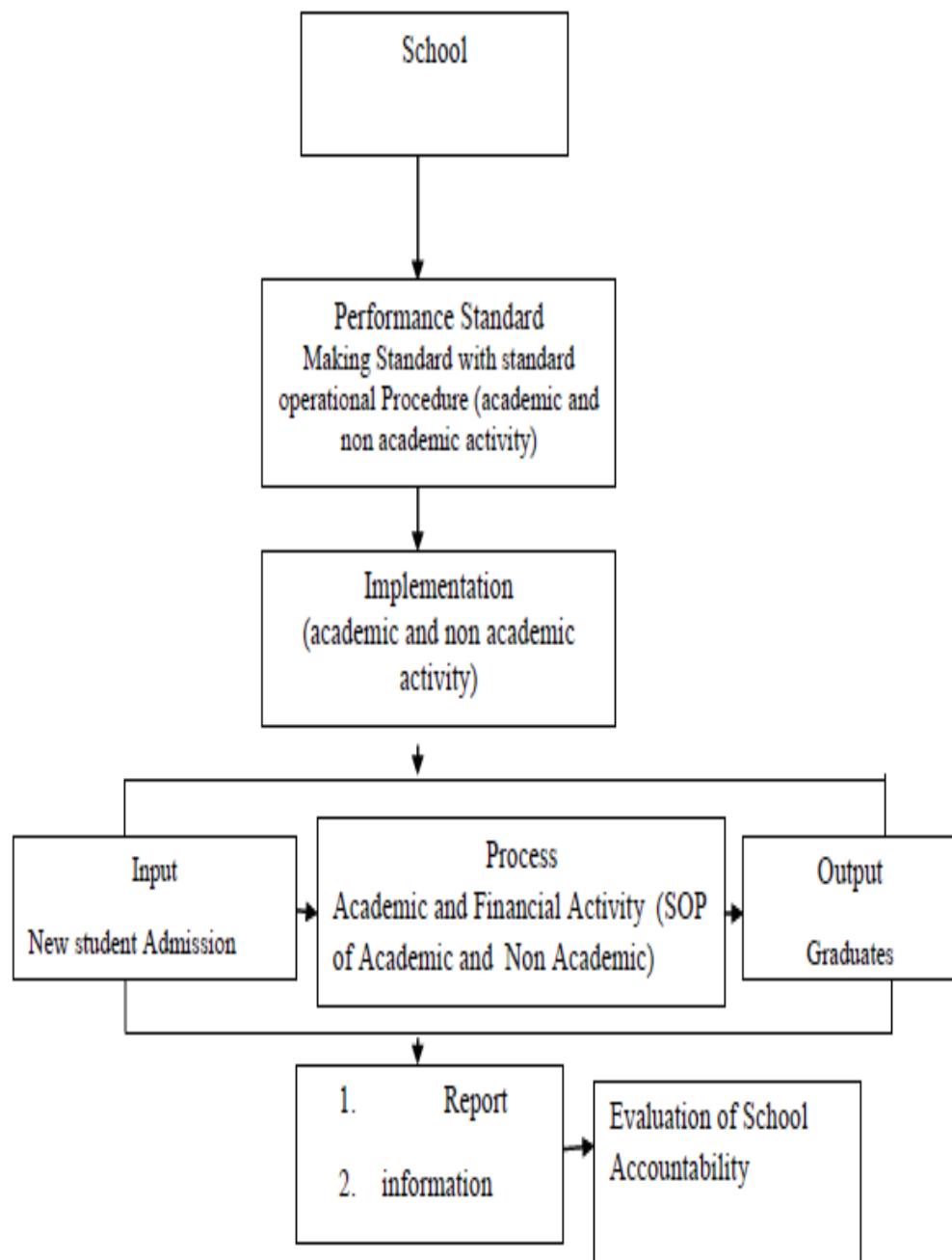


Figure 2: School Accountability Model Based on Performance.

6. Conclusion and Suggestions

The results showed that schools do not have complete standard operating procedures of education service, the contribution of School components in evaluation of school performance are still low, there is no clear follow-up to the evaluation result. It is suggested that schools create complete standard operating procedures for educational service, increase the involvement of school components in school performance evaluation, evaluation results serve as a reference for planning in the next year.

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