THE MODEL OF QUALITY ASSURANCE IMPLEMENTATION AS A FORM OF CONTROL FOR ORGANIZATIONS

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Abstract: This study aimed to implement the quality assurance as an internal and external organization control, identify quality assurance variables, and find the models of its implementation. This research used mixed approaches of quantitative and qualitative techniques specifically used a sequential explanatory design. The study involved a population of SMKN Malang that consists of 12 schools that were selected through a saturated sampling technique. Questionnaires were administered to the respondents in order to collect the quantitative data, and some case studies were applied through interviews and observations to get the qualitative information at MKN4 Malang. Results show that 1) the implementation of internal quality assurance has been conducted adequately at SMKN Malang. 2) Participants reported that the external quality assurance audit has been carried out properly. 3) The variables of the quality assurance to be included in the internal and external audit are: substantive management areas, management functions, and hierarchical input-output process. The ISO certificate used the ISO 9000 standards, and 4) The implementation model of the ISO Accreditation Team is established to prepare the accreditation programs for the school system.

Key words: model of quality assurance, organization, accreditation

Vocational school is an organizational institution. As a concept, organization is a systematic cooperation between two people or more for the purposes of producing goods and services. It can be in a formal or an informal form (Robbins, 1998). Bartol, *et al* (2002) defined it as "two or more persons engaged in a systematic effort to produce goods or services". If the organization is implemented at schools, it may constitute of a group of educators (teachers), supervisors, principals, administrative/laboratory staffs, and school guards who interact and depend on each other to achieve the school goals. The school needs management functions that include planning, organizing, leading, and controlling. According to Bartol, *et al* (2002) management refers to "the process of achieving organizational goals by engaging in the four major functions of planning, organizing, leading, and controlling". Massie (1964) defines it a the process by which a cooperative group directs actions toward common goals. Such a process involves techniques by which a distinguishable group of people (managers) coordinates people' activities; managers rarely perform activities by themselves. The process consists of these basic functions that can be used as an analytical approach for studying management". Kurniadin and Machali (2012) stated that education management is an effort to achieve the goal of education system consisting of planning, organizing, actuating, and controlling educational related efforts. This sort of management area covers curriculum, human resources, finance, student affairs, facility/ infrastructure, and public relation.

The concept of Total Quality Management (TQM) has been proposed by Dr. Edwards Deming in 1940, but it is firstly implemented as the management principles of American workers in responding to Japanese industry movement in 1985. The key elements of the TQM include confidence, training, teamwork, leadership, recognition, and communication. Pandhi (2000) declared the successful implementation of TQM depends on eight key elements: 1) Ethics; 2) Integrity; 3) Trust; 4) Training; 5) Teamwork; 6) Leadership; 7) Recognition; and 8) Communication. These elements can be grouped into

four groups by its functions, among others: 1) Foundation, consist of: ethics, integrity, trust; 2) Building brick consist of: training, teamwork, and leadership; 3) Building mortar, consist of: communication; and 4) Roof, consist of: recognition.

Sonhadji (2012:195) stated that the quality of assurance is an implementation of government policies as an attempt to set up organization so quality/ excellent. Education requires the standardization assessment of the quality, while the meaning of quality standards is alloy properties of goods or services, including management system which establish relative and according to the customer requirements. Quality is the function of the selection and control. Basically the quality assurance is indispensable in the field of education. The improvement of the quality becomes increasingly important for organizations in order to have a better self control. Since the school is an organized system, it is necessary to assess their customers' expectations, level of satisfaction, and the trust of the public to send their children to the schools. Internal quality assurance must serve as an institutional policy. The school can determine the quality system itself. Thus, it is able to supervise the systems or procedures based on standards that have been set up.

Accreditation is constitute of quality assurance that implemented by external parties that is Quality Assurance System (*Sistem Penjaminan Mutu/SPM*). As mentioned in National Regulation Number 20 2003, article 60: "(1) Accreditation is carried out to determine the feasibility of the program from education unit in formal education and informal at all levels and types of education. (2) Accreditation to the program and the educational unit carried out by the government and / or an independent institution authorized as a form of public accountability. (3) Accreditation is done on the criteria basis that is open". National Education Minister Regulation No.63 Year 2009 about Education Quality Assurance System, Chapter 1, and Article 1 states that: (1) Quality of Education is the level of intelligence of nation's life which can be achieved from the implementation of the National Education System. (2) Guarantee the quality of education is a systemic activity and integrated by unit or education programs, organizer of units or education programs, local government, government, and society to raise the level of intelligence life of the nation through education".

Preparation is needed from school to prepare for accreditation to make school still exist. If the school has good accreditation (good quality), then automatically the public will be interested. People are willing to pay expensive for educate their children at the school and vice versa. Therefore, the willingness and satisfaction of stakeholders need to be taken into account. The education is need standardized assessment of the quality. In addition, quality assurance is needed to maintain the quality both internally and externally. To prepare for an external quality assurance conducted by the Institute for Quality Assurance, school will prepare a report material within long relativity which is a form of institutional policy.

The results from Sukrisno (2008) showed (1) the overview of effectiveness Assurance System, team performance, organizational learning, accountability of service quality. The management responsibility which perceived by respondent has a good average category, (2) the higher of management responsibility are not followed by more the effectiveness of quality assurance system, (3)the higher accountability of service quality are not followed by the increasingly of quality assurance systems, (4) the stronger quality culture followed by the increasingly of the effectiveness quality assurance system,

(5)the higher of learning organization not followed by the increasingly effective quality assurance system, (6)the higher performance of the team followed by more effective quality assurance systems, (7)the higher responsibility of management are not followed the increasingly of effective quality assurance system, although accompanied by a high quality of service accountability, (8) the higher of the management responsibility followed by the higher quality of service accountability, (9) the higher of management responsibility followed by increasingly effective quality assurance system, as long as it is accompanied strong quality culture, (10) the higher of management responsibility not followed the increasingly of effective quality assurance system, although accompanied by the high organizational learning, (11) the higher of management responsibility followed by the higher of organizational learning, (12)the higher of management responsibility followed by the increasingly effective of quality assurance system, as long as accompanied by a team of high performance, (13) the higher of management responsibility followed by the higher performance of the team, as long as accompanied by high organizational learning, (14) the higher of management responsibility followed by the higher performance of the team, (15) the higher of management responsibility is not followed by the higher performance of the team, after accompanied by a strong quality culture, (16) the higher of management responsibility followed by the increasingly strong quality culture, (17) the stronger quality culture are not followed by the higher performance of the team, (18) the higher of learning organization followed by increasingly quality assurance system, provided accompanied by a team of high performance, (19) the higher of the organizational learning are followed by the higher performance of the team, (20) the higher accountability quality of service not followed by increasingly effective quality assurance systems, although accompanied by a high organizational learning, and (21) the higher accountability of service quality followed by the higher organizational learning.

According to Mawardi (2014) results of the study are: (1) the plan of Quality Assurance System (QAS) in learning formulated through a self-evaluation by involving all the components which produce *madrasah* work plan, work plan and budget, and learning work plan (syllabus preparation and *RPP*). (2) QAS implementation learning categorized in two aspects which is a prerequisite execution (standard load in teaching teachers, the use of *RPP* and Syllabus, availability of learning resources as well as learning media) and the implementation of learning (initial activities, core, and the end). (3) Monitoring and evaluating activities carried out in lesson study, and implemented internally (Head of *Madrasah* and P2M2) and external (monitoring team from the Ministry of Religion Affairs Malang).

Based on the references, the aim of research discusses: 1) investigate the implementation of internal quality assurance organization, 2) investigate the implementation of an external quality organization according to the perception of the quality assurance section, 3) identify the variables which became the basis formulation of internal quality assurance organization, and 4) to explore the models quality assurance as a form of control vocational school organization in Malang.

METHODS

This research used a mixed research approach. The sequential explanatory design (Creswell, 2009) was applied as an alternative strategy of this study. The quantitative approach was used to explore the implementation of quality assurance as a form of internal and external control of the organization. It identified the variables of the formulation of quality assurance and find a model of quality assurance as a form of control vocational school organization in Malang.

The quantitative approach, this study population is vocational school in Malang which consists of 12 schools. The samples were selected using a saturated sample design that took all the population of 12 vocational schools in Malang. However, for certain purposes, the data from SMK 7 cannot be retrieved. In qualitative approach, the researcher is the key instruments. The sources of data are: the principal, part of quality assurance, teacher, and clerical officers. From the research sites of the 11 vocational schools in Malang, one school has been selected as the one that obtained the best quality assurance organization standard, that is SMKN 4 Malang which is located at Jl. Tanimbar 22 Telp. (0341) 353798, Klojen Malang City.

The quantitative approach as a first step for data collection technique used closed and open questionnaires employing Likert scale type. The data were analyzed descriptively. Data collection of qualitative approach technique used an interview techniques, document analysis, and observation. Data analysis technique applied the models of Miles and Huberman (1992:20) as an interactive model.

RESULTS AND DISCUSSION

The results of the data analysis for all respondents from 11 vocational schools in Malang have obtained "A" accreditation and all have been a part of the Internal Quality Assurance Agency. Reasons: 1) ISO is a commitment to the school community, 2) ensure the procedures and quality management systems implicated well and part of preventive and correction, exist of quality assurance as a condition of the customer, and 3) as a reference for administration, human resource development as accountability to stakeholders. The reason schools maintain the quality, because: 1) Unity of commitment in administration, 2) institution which manage the quality better, will ensure the agency pursues the objective to be achieve in accordance with the vision, mission, and objectives of the school, 3) part of the excellent service, the quality school will add to the confidence of the public, has board implications against many aspects in schools and community development in general, 4) that all the activities/work always cannot be separated from the *SOP* and according Auth.

The implementation of internal quality assurance is running smoothly, with reasons: a) all audit and auditors are cooperate and always coordinate and help each other, b) besides be formed internal audit team, also routinely in every year the quality management is audited by an external auditor from professional agency, and c) become the duty of every year, besides included in the SOP and demands prior to the external audit.

The Implementation of Quality Assurance Internal in vocational school (*SMKN)* Malang declare of 9 (81.82%) stated very good and the remaining of 2 (18.18%) stated good. The debriefing of agency to hold in Section/ Internal Quality Assurance Agency, from the analysis that to hold in part/ Internal Quality Assurance Agency for institutions

(*SMKN* in Malang) get many of briefing form and training workshop. The debriefing education is carried by one school 2 times, the workshop conducted by 8 schools 13 times, training by 7 schools 20 times, and seminar by 2 schools 6 times.

The Person Who Sets The Standard Quality of School/Institution*.*

The results of data analysis that the person who sets the standards are all people in school (100%), involve the school principal, involve the Section Quality Assurance Agency for School and involve the teachers as much as 9 schools (81.8%), involve the school committee and *DU/DI* as many as 7 schools (63.6%), involve the parents as many as 5 (45.5%), and involve the others 0 (0%).

The amounts of membership in Section Quality Assurance Agency for School are on average 15 people. While its members come from the teachers (100%), from among the committee that there are four schools involved (36.36%), *DU/DI* 1 (9.09%), and involving parents 0 (0%). While others, especially SMKN 2 involves: The vice Principal, *Kakompli, BK,* Library, and Administration.

The execution of the task as Part of the Quality Assurance Agency for Schools

From the number of respondents no one answered 1 and 3 months. 6(54.55%) schools answered 6 months, 4 (36.36%) schools answered 1 year, and 1(9.09%) school answered 5 years.

The planning of system quality assurance in the schools as intuitions as many as 9 (81.82%) included in school programs and 2 (18.18%) of its own, others 0 (0%). The plan in the quality assurance system is need to be implemented, with reasons: a) that all programmed properly, b) is a standard primary and first in each unit, c) the goals of quality assurance in schools all unit can be achieved in accordance with a predetermined time, d) synchronized the execution and process activities well done by a team of internal auditors as well as work units, and e) clear in an accountable and clear in a target and an evaluation.

The evaluation report on quality assurances in school accounted for 11 schools (100%) to the school principal, while to the school committee for 6 schools (54.55%), *DU/DI* for 4 school (36.36%), teachers for 7 schools(63.64%), and parents for 4 schools (36.36%). While other for SMKN 2 Malang to PT DQS Certification Indonesia, and SMKN 3 Malang to the Quality Assurance Agency.

The role of school principal in the Quality Assurance System of school/institution, are: 1) as a coordinator, 2) as a balancer/ an adviser/ a protector, 3) as a motivator, 4) give the facilities. While the principal hopes want the implementation of school management system running as planned and in accordance with the procedures, thus can give a wide space, duty, authority to grow and innovate. This is because of all have responsibilities in maintain the quality to realize the visions, missions, and goals together.

The results of interview with the principal about the existence of internal quality assurance and the reason that school quality can be maintenance/ enhanced to gain sympathy/ the trust from the community, and described as follows "In our school, there is a part which handles quality assurance. It is the underlying quality of school to be upgraded, because the quality school will gain the trust from the public. (W/KS/A2/ March 18 2015). This matter reinforced by the statement of the chairman of the ISO

Team Mr. M. Asrofi, M.Pd stated, "Yes, in here there is "ISO Team" which consists of several teachers, to let this school quality is maintained. In addition, the public/ parents believe and want to send their children in here. (W/KT/A2/ March 18 2015). There are changes the purposes of the applicable time *RSBI* and after *RSBI*. At the time *RSBI* School, each school especially the majors that already established is expected to obtain ISO 9000 certificate as a picture that quality at the department/ school are already guaranteed. As the principal said as follow, "if at the time of *RSBI* we must get ISO certificate, but after *RSBI* disband we are advised to obtain accreditation". (W/KS/A2/ March 18 2015). While the target need to be achieved in forming ISO Team/ accreditation is each department accredited A, and received ISO certification. In accordance disclosed by the principal, " Yes, get A grade and get ISO Certificate." (W/KS/A3/18 March 2015).

The ISO Team Leader, Mr. M. Asrofi, M.Pd and Mrs. Yuni have same opinion, "The final goal is get A accreditation and ISO in each field because the total is 6 but still get in 4 fields. Yes… in here there is 6 fields, of which 4 get the A accreditation and ISO, for 2 other still on stage submission… because those fields are still new." (W/KT/A3/18 March 2015). The hopes "Yes, hope this school can get A accreditation in all fields and get ISO Certificate." (W/G/A3/18 March 2015).

The researcher found the accreditation certificate, ISO Certificate, and many other championships certificate which reflecting that SMKN 4 Malang is one of calculated SMKN by community. All of the certificates on display in the room of principal, lined in the corner west, (O/A3/18 March 2015). The implementation of internal audit in preparing ISO and accreditation, expressed by the principal, "Its implementation running is smooth and good. All of team gives support, me as a principal, teachers, school committee, parents, furthermore *DU/DI*", (W/KS/A3/18 March 2015). Like Mr. Asrofi, M.Pd said that the role of principal is really helpful of ISO Team during the duty as an internal quality assurance team. The result of interview can be presented, "The role of principal is really good, really helpful. The facilities and infrastructures are very cultivated, because the purpose for the school itself also." (W/KT/A3/18 March 2015). The obstacles faced by the ISO team in prepare the accreditation and ISO comes from the teacher that is the difficulty of coordination because of busy in each teacher to teach. While the solution taken by divide tasks to Team and archiving it as well, sometimes made coordination by SMS, by phone, and another IT devices. We divided the work with Team to make it easier." (W/KT/A8/18 March 2015).

According to the respondents for implementation of External Quality Assurance, contend that the appropriate institution in establish quality assurance (SPM) external of all sample SMKN in Malang City (100%) answered the independent party and not the government. The implementation of external quality assurance are gain a frequency of 3 (27.27%) carried well. A total of 8 (72.73%) held with very good. The quality assurance implementation both of internal and external get a frequency of 3 (27.27%) performed well. A total of 8 (72.73%) implemented with very good. The assessment implementation of accreditation by the Accreditation Board for Secondary School assessed by respondents in term of openness: 1) Accreditation Board for Secondary Schools in auditing, carried transparently and implement according to prevailing standards, 2) verification, clarification, confirmation at some place followed by a team of accredited, 3)

the instrument is clear and objective, valid, and reliable, 4) all files accredited are sought filled, but if there are deficiencies the assessor will informed and show the solution.

Variables of substantive management areas used the quality assurance system in school is the curriculum, source of human resources, infrastructure as many as 11 schools (100%); studentship and public relation 10 (90.91%); and finance as many as 8 (72.73%). While other form of: TAUS production units/ administration, program expertise, industry, SMM ISO, and UPJ. Variable management functions used the quality assurance system in school is all school carry out management functions, namely planning, implementation, and evaluation for all SMKN (100%). As well as the other further action is action program for SMKN 6 Malang. Variable substance management used in quality assurance in the school system as much as 10 (90.91%) in pay attention to input a hierarchical system, as much as 11 (100%) in pay attention to the process, and as much as 11 (100%) in pay attention to the output, while there are 7 schools (63.64%) pay attention to its outcome. The results of the questionnaire mentioned that in making the quality assurance system school (*Sistem Penjaminan Mutu/ SPM*), *SPM* school be made based on the instructions and directives of the ISO institute, there is its *SOP,* and procedural, but still overlapping with *SMM*.

The variables that need to be prepared are in accordance with the National *SPM*, whereas ISO is simpler. The implementation of Auditor Team BAN-SM and ISO in a very open assessment, everybody can access it. As described by ISO Team Mr. Asrofi, M.Pd as follows, "we prepare things that exist in accreditation standards, there are 7 or 8 standards, and we just need to fill out the things that were there. For the ISO variables are simpler than the accreditation." (W/KT/A6/18 March 2015). In accordance with the results of observation researchers as follows: the results of observation quality assurance at SMKN 4 Malang there are so many folders are well-kept in the cupboard or on it, which contains of data: evaluation, personnel, collection of *RPP*, financial, incoming mail, outgoing mail, infrastructure, and others. The information from the head of quality assurance said the data are here to prepare for school accreditation and ISO". (0/A6/18 March 2015).

The results of interviews with Mrs. Yuni, S.Pd as a member to held an internal assurance school. The interview result revealed that the school is good, get the accreditation first and after take a deal with ISO, but instead the school are not good yet try to get ISO first and after that get the accreditation. To get accreditation and ISO must be in per each field not in 1 school. "for school that have been developed, it has the accreditation first, but for school that have no developed, it must take the ISO first and then can get the accreditation." (W/G/A7/18 March 2015). The results of interview with the head of ISO Team Mr. Asrofi, M.Pd and Mrs. Yuni, S.Pd, declared that the accreditation held on once every 5 years, and ISO in every year. In preparing the accreditation is more complicated than preparing ISO. "Prepare for the accreditation 5 years and for ISO at the first time in each 6 months, but after deemed good have changed once in every year. It is more complicated in prepare of the accreditation than ISO, because ISO itself is the part of the accreditation. In the accreditation there is a question we must answered, and must prepare the documents and more complicated than ISO, (maybe because already accustomed, so it fell easier). (W/KT/A7/18 March 2015). "Alhamdulillah we get A accreditation, but from 6 fields we just get 4 for the

accreditation, for the 2 field other still not. If accreditation we must take care of within a period of 5 years once. If ISO in every year." (W/G/A7/18 March 2015).

The results of interview about the agency which gives the ISO certificate from Jakarta and also from Surabaya. Because Surabaya is very close and facilitate the maintenance of ISO, then choose the institution in Surabaya. In line with Mr. Asrofi, M.Pd and Mrs. Yuni, S.Pd statements, " in the past our ISO cooperation with Jakarta institutions in charge of ISO, but now in Surabaya already exist, thus just moved to Surabaya, closer to deal with matters related." (W/KT/A7/18 March 2015). "There is from Jakarta, and also from Surabaya, in the past all of from Jakarta, because now the branch is existed in Surabaya, so we choose the closer place, so it becomes easier." (W/G/A7/18 March 2015). While the transparency in the assessment by the accreditation assessors, very transparent and very helpful. Because the program can be accessed from internet and there are technical instructions. Like stated" No, everything are open, we send used material, and then we fill and *BAN-SM* rate this. If there is some deficiency we can fix it first. The standards (the rate is clear). All is open.." (W/KT/A7/18 March 2015). The research result which is conducted by the mixing method (performed quantitative followed to qualitative) produces two findings, namely: internal audit management models in SMKN Malang and flow models to obtain the accreditation and ISO. The model for an internal quality assurance is presented in Picture 1.

Based on Picture 3.1 stated that *SMKN* schools in Malang established the Agency/Part of Quality Assurance/ISO Team/Accreditation Team which the member consists of teachers (as a core team), school committee, and *DU/DI*. Before being given the task of carrying out as a team, there is a briefing from school, among others given education/ workshops/ trainings/ and seminars. This team on duty to prepare for accreditation in once every 5 years and prepare ISO for every 6 months (new stage), if it is long it be once for each year.
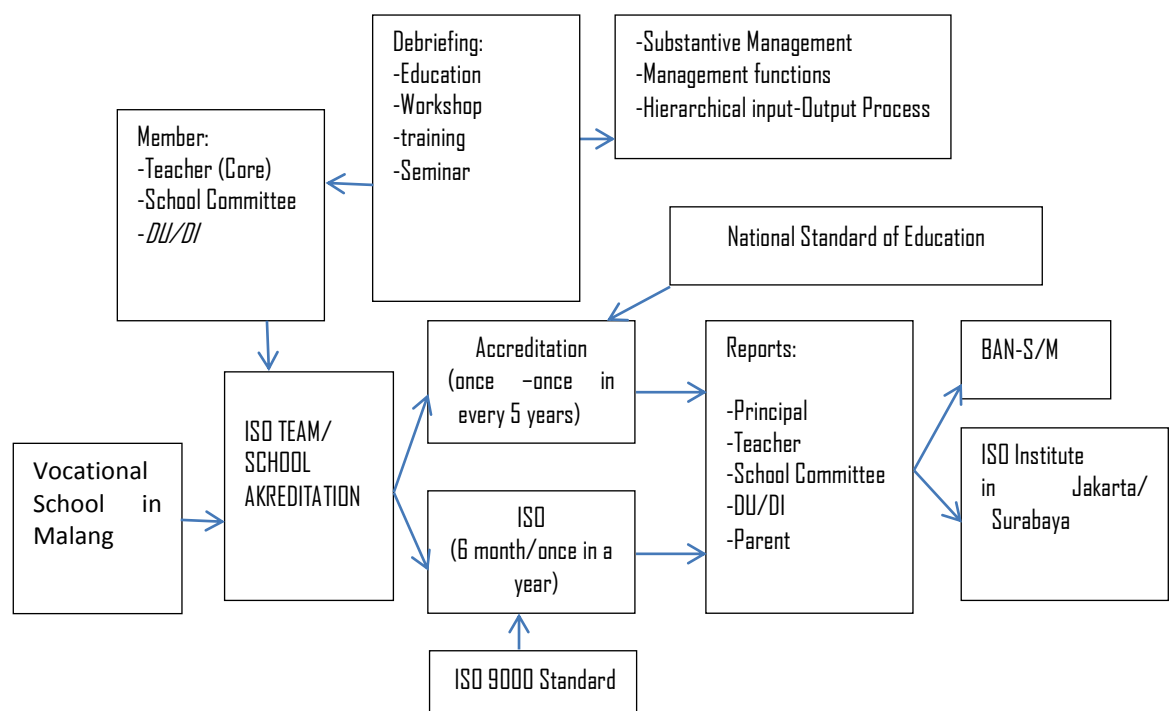

Picture 3.1 Flow Model of the Internal Quality Assurance at SMKN Malang

Accreditation is based on the quality assurance system of *BAN-SM* (8 Standard National Education), while the ISO using standard ISO 9000. The next is the result of the internal audit first to the principal, teacher, school committee, *DU/DI*, and parent. After this process the next step go to the BAN-SM to obtain the accreditation and go to the ISO institute in Jakarta or Surabaya.

The flow model to obtain the accreditation and ISO presented in Picture 2. On these model take into account school conditions (good and un-development school) on each fields hope can get the accreditation and ISO. For good school, it can take care of the accreditation first after that proposes to take care of the ISO. For un-development school, it must take care of the ISO first and then propose the accreditation. Thus, the schools formed Agency/ ISO TEAM/ Accreditation Team conducting internal audit. From these team to prepare the accreditation based on the standard SPM BAN-SM to get accreditation with criteria the expected maximum that is grade A and ISO standards based on ISO 9000 to get ISO certificate. Flow models of accreditation and ISO presented in Figure 2.

The result of the data analysis shows that the quality assurance teams at each school has different names. They performed very well (both of through internal and external audits). The implementation of internal quality assurances operates soundly. Before being involved in the quality assurance process, there got certain orientations through workshops and trainings. Schools argue it has been implemented successfully because: a) all the auditors worked cooperatively to each other, b) In addition to internal audit teams, they also conducted the quality audits which involved external audits from professional institution every year, c) the quality assessment programs has been set up in the SOP of the school organization, and these are scheduled every year. Furthermore, respondents argued: 1) ISO becomes a commitment for school community, 2) The schools ensured that the procedures and quality management systems implemented consistently, and to be treated as a part of the preventive and corrective actions. There is a quality assurances for the customer, and 3) the administration processes and human resources development programs are accountable to the stakeholders.

Sonhadji (2012:195) stated "Basically the quality assurance is an implementation of government policies, as an attempt to set up organization to make more quality or grade. Education needs standardization assessment of the quality, while the meaning of quality standards is the characteristics of goods or services, including the management system that relatively establish and according to the customer requirements. Also in accordance with the provisions that each institution/ vocational school performed accreditation which will be carried out by the external part that is Quality Assurance System (*Sistem Penjaminan Mutu/ SPM*). As contained in Law No.20 Th. 2003 Article 60, this reads: (1) Accreditation is conducted to determine the feasibility of the program from the educational unit in formal and informal education on every each levels and types of education. (2) Accreditation of program and the educational unit are done by government or an independent institution authorized as a form of public accountability.

School Condition	Internal audit	The Process of Accreditation/ISO certificate
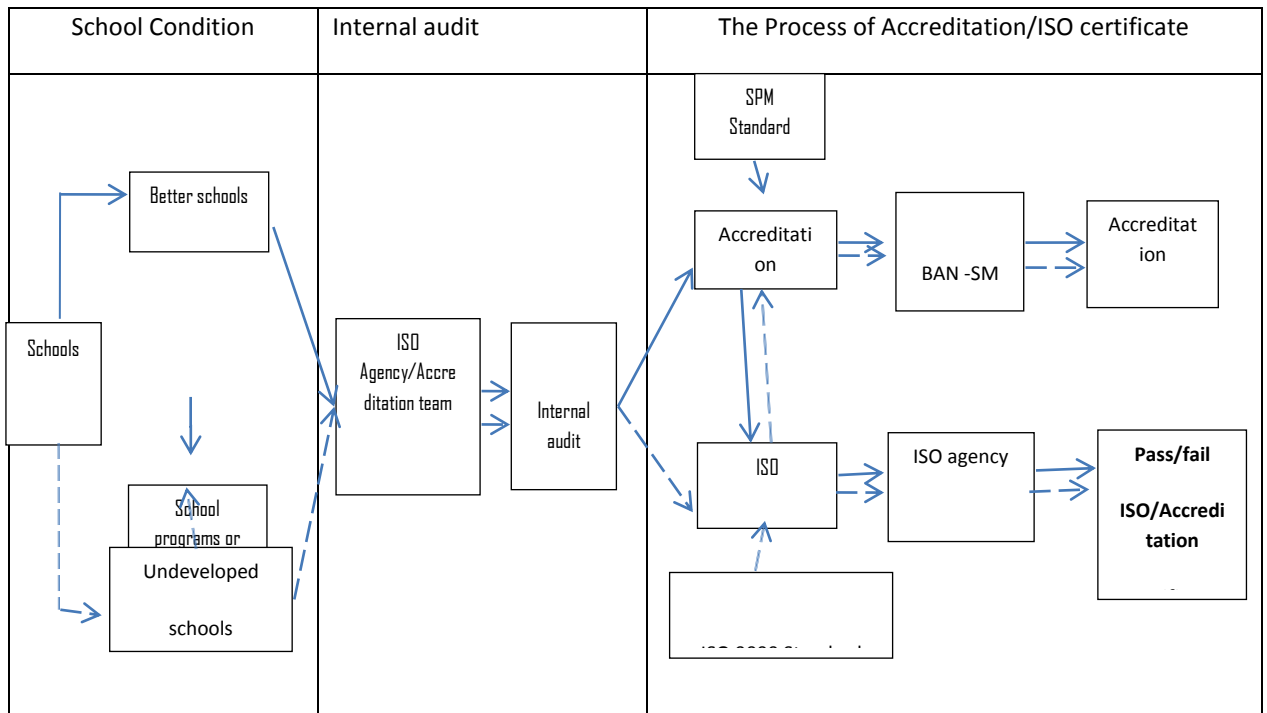
Picture 2. Flow model Acquisition and ISO Accreditation.

The Regulation of the Minister of National Education No 63 Th. 2009 about Education Quality Assurance System, Chapter 1, and Article 1 states that: (1) the quality of education is the level of intelligence the nation's life that can be achieved from the implementation of the National Education System. (2) The guarantee of the education quality is systemic activity and integrated by units or education programs, the organizer unit or educational program, local government, government, and society to raise the level of intelligence of the nation through education.

The role of educational leaders (principals) in the Quality Assurance System of school/ institution, as: 1) coordinator, 2) balancer/adviser/protector, 3) motivator, 4) provider of facilities. The school principal is really hopes that school management system implementation go as planned and in accordance with the procedure, thus can give the wide space, duties, authority to develop and innovate. This is because both have the responsibility of maintaining the quality to realize the vision, mission, and goals together. This is in accordance with the opinion Bartol, et al (2002) stated that management "the process of achieving organizational goals by engaging in the four major functions of planning, organizing, leading, and controlling". While Massie (1964) stated "Management is defined as the process by which a cooperative group directs actions toward common goals. This process involves techniques by which a distinguishable group of people (managers) coordinates activities of other people; managers seldom actually perform the activities themselves. This process consists of certain basic functions which provide an analytical approach for studying management".

Bartol and Massie state that management is the process of cooperation between a groups of people to achieve the organizational goals through four functions: planning, organizing, leading and controlling. Kurniadin and Machali (2012) states that management education is basically the tools required in an effort to achieve the

educational goals which consists of a series of planning process, organization, movement, and control associated with the field of education. The school principal carries out the functions of management and collaborates with teachers, school committees, parents, and *DU/DI* to prepare the accreditation and ISO in quality assurance. Because they are realize that the reason for the school to maintain the quality, because: 1) the unity of commitment within the administration, 2) the institution that manage its quality, will ensure the institute pursues the objective to be achieved in accordance with the vision, mission, and objectives of the school, 3) part of the excellent service, the quality school will add to the confidence of the public, has a board implication for many aspects in school as well as the development of society in general, and 4) that all the activities/work always cannot be separated from the *SOP* and according Auth.

The assessment implementation of accreditation by the Accreditation Board for Secondary School assessed by respondents in term of openness: 1) Accreditation Board for Secondary Schools in auditing, carried transparently and implement according to prevailing standards, 2) verification, clarification, confirmation at some place followed by a team of accredited, 3) the instrument is clear and objective, valid, and reliable, 4) all files accredited are sought filled, but if there are deficiencies the assessor will informed and show the solution. It is appropriate with the provisions of Law No.20 Th. 2003, Article 60, and Paragraph 3: the accreditation is done on the basis of criteria that are open.

The management audit aims to assess the quality of management, thus emphasis on manager and management quality as a system (Koontz, O'Donnell, Weihrich, 1984). Hadiwiarjo and Wibisono (2000) stated that internal audit has three objectives, namely: 1) indentify and determine the maturity and suitability or nonconformity quality system run with the documentation requirements and referenced standard, 2) determine the effectiveness of the activity in implementing the quality system to quality objectives to be achieved, and 3) provide the opportunities for improvement and find the ways to improving the quality of products or services produced.

The result of the data analysis quantitatively that school in making criteria formulated internal audit management in accordance with the substance of the management variable, namely: curriculum, human resources (HR), infrastructure, finance, students affairs, as well as public relation. Also consider in management functions that including planning, implementation, and evaluation. Also take a notice of input-process-output-outcome. This is in accordance with Kurniadin and Machali (2012) mention that substance management education is consist of: curriculum, personnel finance, student affairs, facilities and infrastructure, as well as the public relation.

The result of the questionnaire mentioned that in making the Quality Assurance System School, *SPM* school are made based on instruction and directive from the ISO institute, there its *SOP,* and the procedural, but still overlapping with the *SMM*. While to get the accreditation, internal audit management team use *SNP,* which have been set by the government: competency standard, content standard, standardized process, educator standard, the standard of infrastructure, management standard, financing standard, and assessment standard. Thus the accreditation of school based on the 8th *SNP* and itself from the management substance, management function, and a hierarchy of input-process-output.

Sonhadji (2012) states one of the standardization institutes international quality is International Organization for Standardization (ISO). ISO 9000 was developed in 1979 when British Standards Technical Committee 176 formulated the international minimum standard about how the manufacturing industries establish the quality control method. Voehl, Jackson, and Ashton (in Sonjadji, 2012) states that parts of the ISO standard is composed of two groups: (1) the provision of quality system itself (ISO 9001, 9002, 9003, and 9004) as well as a series of audit (10011 and 10012) and the guide to use the standard. ISO 9001 consist of system quality design/ floating production, installation and servicing; ISO 9002 for production and installation; ISO 9003 for inspection and final testing; ISO 9004 is a quality management guide and the elements of the quality system; ISO 10011 for auditing quality system, and ISO 10012 for the measurement equipment. Nowadays, there is so many agencies providing services and consulting services to obtain ISO certification.

SMKN schools in Malang established the Agency/ Part of Quality Assurance/ ISO Team/ Accreditation Team which the member consists of teachers (as a core team), school committee, and *DU/DI*. Before being given the task of carrying out as a team, there is a briefing from school, among others given education/ workshops/ trainings/ and seminars. This team on duty to prepare for accreditation in once every 5 years and prepare ISO for every 6 months (new stage), if it is long it be once for each year. Accreditation is based on the quality assurance system of *BAN-SM* (8 Standard National Education), while the ISO using standard ISO 9000. The next is the result of the internal audit first to the principal, teacher, school committee, *DU/DI*, and parent. After this process the next step go to the BAN-SM to obtain the accreditation and go to the ISO institute in Jakarta or Surabaya.

The flow model to obtain the accreditation and ISO take into account school conditions (good and un-development school) on each fields hope can get the accreditation and ISO. For good school, it can take care of the accreditation first after that proposes to take care of the ISO. For un-development school, it must take care of the ISO first and then propose the accreditation. Thus, the schools formed Agency/ ISO TEAM/ Accreditation Team conducting internal audit. From these team to prepare the accreditation based on the standard *SPM BAN-SM* to get accreditation with criteria the expected maximum that is grade A and ISO standards based on ISO 9000 to get ISO certificate.

Fattah (2013) describes the operational procedures for quality assurance of education consists of several major steps, including: SPMP socialization, coaching SPMP implementation, education quality assurance, and the improving the quality of education. The results of each process are communicated and discussed in a meeting where conducted jointly and then considered how the follow-up for the continuous improvement. The quality assurance is not only conducted by the education provider in under foundation, but also by the district/ city for unit/ state education program, the provincial and central government.

Fattah stated that in terms of procedural: tools that used to measure achievement of quality standard in unit// education program is a self-evaluation instrument. Each unit/ programs do the data networking by filling out a self-evaluation instrument. The measurement of performance through self-evaluation measurement unit/ education

program does in once a year. Then analyzed the measurement results to produce units/ programs by category: (1) Level I, means the quality of education on unit/ the education program has not fulfilled the minimum service standard. (2) Level II, means that the quality of education on unit/the education program fulfilled the minimum service standard. (3) Level III, means the quality of education on unit/the education program fulfilled the education national standard. (4) Level IV, means that the quality of education on unit/the education program exceed the national education standard.

Through this evaluation will give an impact and advantages for the organization, principal, teachers, learners, and other stakeholders, in improve the quality and repair continuously. Hadiwiarjo and Wibisono (2000) states that need for the implementation procedure of full implementation of internal audit with the person in charge of its implementation. The audit implementation should ever train in internal audit techniques. There are the results of the audit report and corrective action. While the supporting documents required, among other: 1) written procedures on internal audit, complete with the primary responsibility, and if necessary permanent members, 2) schedule audit as well as the person in charge of implementation each schedule, 3) report the results of the audit and correction actions also the results of verification. If the execution is not on schedule there must be a schedule deviations authorization letter of the person in charge of the audit, 4) there is a record the results of training of the implementing audit that they have been trained in internal audit techniques, 5) there is a checklist for internal audit, and 6) there are forms for internal audit.

Findings proposition, as follows: 1)The quality assurance team in *SMK* is set up to prepare for school accreditation and get the ISO certification for each fields, 2) if SMK has a good quality, then will get the trust from the community members (stakeholders), 3) to get a good quality need for competence, capability, commitment, and the solidity from school quality assurance agency, 4) school quality assurance will running smoothly, if receive support from the government, principal, teachers, committees, parents either in the form of material and non-material, 5) school quality assurance team feel trust to the team of *BAN-SM,* if the accreditation be transparently, according to prevailing standards, the instrument is clear, objective, valid, and reliable, and 6) team/ quality assurance bodies in school will be effective, if preparing a number o variables substance management, management function, and hierarchy in input-process-output-outcome and refers to the 8 *SNP* and ISO standards.

CONCLUSIONS AND SUGGESTIONS
Conclusions

The discussions of the results can be concluded that: 1) the internal quality assurance as a form or organizational control in *SMKN* Malang has been implemented effectively, 2) this implementation as a preparation of management external audit - a form of organizational control perceived by the quality assurance unit at SMKN Malang - has been adequately operated, 3) the variables have been formulated as the reference for the quality assurance process, *SPMN:* management areas, functions, and the hierarchy of the input-process-output. On the other hand, ISO certificates used the ISO 9000 standards, and 4) the implementation model at this *SMKN* schools Malang established the Agency/ Part of Quality Assurance/ ISO Team/Accreditation.

Team members consist of teachers (as a core team), school committee, and *DU/DI*. Before starting to work, members must attend the Quality Assurance briefing sessions such as workshops, trainings, and seminars. The team has duties and responsibilities to prepare the school's accreditation and ISO program participation for every 6 months, or it may be once in a year. The accreditation is based on the quality assurance system of *BAN-SM* (8 Standard National Education), while the ISO using standard ISO 9000. The next is the result of the internal audit first to the principal, teacher, school committee, *DU/DI*, and parent. After this process. The next step is registered to the BAN-SM to obtain the accreditation, and continued to be listed in the ISO Institute Jakarta or Surabaya. The flow model to obtain the accreditation and ISO considered school conditions. For better schools, it can participate in the accreditation season as soon as proposed to get an ISO certificate. For the under developed schools, first they have to proceed the ISO certificate, followed by the accreditation process. Thus, the schools established Agency/ ISO TEAM. The accreditation team conducted internal audits. Followed by a preparation of the accreditation based on the standard SPM BAN-SM. It is intended to pass an accreditation requirement, a maximum grade A, and obtained an ISO 9000 certificate.

Suggestions

Suggestions: 1) The educational leaders who have a higher school quality will get more attention from the community, because their school graduates are well prepared to go to college. The vocational graduates have certain skills needed directly by the community. Therefore schools need supports, motivation, material, and moral support as well as the policy on quality assurance especially at *SMKN* levels. 2) The Principals have to give more attentions to internal teams, so they can work together to provide internal controls upon the quality of the institutions. The performance of an institution depends on its quality. The higher its quality, the more trusts could be obtained from its communities, and vice versa. 3) The team of and internal unit is a vital part of educational quality assurance agencies. Whether the school performance is better or not will depend on this unit. Therefore, the solidity and motivation need to be maintained and to be improved to get the trusts from the community. 4) Parents should be more selective to choose the schools for their children. Consider whether individual abilities, talents, and interests, and the creativity of children can have access or facilities to be well developed at the schools.

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