



INTERNATIONAL CONFERENCE ON EDUCATION AND TRAINING

(ICET)

PROCEEDINGS

THEME

QUALITY IMPROVEMENT IN EDUCATION & TRAINING



International Conference In Education & Training (ICET) Faculty of Education, State University of Malang
collaborated with
International Journal of Innovation in Education (IJIE)

MINISTRY OF RESEARCH, TECHNOLOGY AND HIGHER EDUCATION
STATE UNIVERSITY OF MALANG
FACULTY OF EDUCATION
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PREFACE

The International Conference on Education and Training (ICET), Faculty of Education, State University of Malang, 2015 took place in Malang, Indonesia, between 6 and 8 November, 2015. ICET is an international conference covering research and development in the field of education and training. The conference aims at creating a forum for further discussion for an education and training field incorporating a series of issues and/or related to quality improvement in education and training. Therefore, the call for papers was addressed to scholars and/or professionals of the field of education and training. Driven by the fast-paced advances in the education field, this change is characterized in term of its impact on the education implementation.

During the conference, 4 keynotes speakers were held in order to advance and contribute to specific research areas in the field of education. More than 130 pre-registered authors submitted their work in the conference. The ICET 2015 finally accepted and hosted 94 original research papers. All papers submitted to the conference were reviewed using a double-blind peer review process. The conference committee decided about the acceptance or not of the submitted papers, with the contribution of competence and expertised reviewers. Collaborate with International Journal in Innovation in Education (IJIIE), the selected papers will be published at IJIIE as the Special Issues Edition under theme "Quality Improvement in Education and Training".

We would like to thank all members that participated in any way in the ICET 2015, especially: (a) the Inderscience Publisher for supporting and receiving the selected papers to be published as the Special Issues Edition of the International Journal of Innovation in Education; (b) the Co-organizing Universities and Institutes for their support and development of a high-quality conference; (c) the members of the scientific committee that honored the conference with their presence and provided a significant contribution to the reviewer of papers as well as for their indications for the improvement of the conference; and (d) all members of the organizing committee for their willing to organize the conference as good as possible.

Dean,

Prof. Dr. Bambang Budi Wiyono, M.Pd

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THE IMPLEMENTATION OF EDUCATIONAL MANAGEMENT AUDIT TO MEASURE THE PRINCIPALS' MANAGERIAL PERFORMANCE IN INDONESIA

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Abstract: The purpose of this study is to develop a model of education management audit to measure the principals' managerial performance in Indonesia. The research is by six stages, data collection, product and design planning, product development, product testing using the Delphi technique (*expert judgment*), product testing of principals' users, and revision as well as product refinement. This research is the development type by quantitative data analysis. The scale of instrument measurement which will be used in this development research is the Likert. The collected data is analyzed quantitatively to see the tendency of respondents' answers, in this case are the experts as the valuers and the principal. Meanwhile for the data in the form of verbal, it is used qualitative analysis techniques, by dividing the comments into three namely assessments, deficiencies and improvement recommendations. The research findings show that the model of education management audit to measure the principals' managerial performance: (1) is a good model based on the assessment of experts and practitioners in primary school principals; (2) has three analysis units used, namely the economy, efficiency, and educational effectiveness; (3) has eight components (educational national standards in Indonesia) which is used as the analysis material; and (4) reveal the data in comprehensive, factual, flexible and service-oriented to a good education.

Keywords: educational management audit, principals' managerial performance.

Generally, by seeing difficulties in the implementation of educational management audit to assess the principals' managerial performance, then, the management audit, especially the internal audit can be implemented at schools. This audit is more like a management consulting than an audit work (Jusup, 2010). The management audit may include aspects of the management process, such as planning, organizing, implementing, and monitoring. The management audit can be conducted through the aspects in the management process, but it also can be conducted through the management areas/substances, among others are human resources, production and operations, taxes, environmental, quality assurance, information systems, marketing, and any others. The targets in the management audit are the activity, activities, programs, and areas within the organization which are still identified to require improvement in terms of economics, efficiency, and effectiveness aspects.

The preliminary findings of this study find that the difficulties in the implementation of educational management audit to assess the principals' managerial performance are in aspects of school planning arrangement for various levels which is inadequate, the development of school organizations which runs less in accordance with the requirements, the utilization of school resources which is less optimal to be performed out, the management of change and development of the schools towards learning organization which are less effective to run, the innovative and conducive creation of culture and school climate for the students' learning process which are less supportive, the management of teachers and education personnel in the context of utilization of human resources which is less optimal, the management of facilities and infrastructure in order to empower the resources which are less optimal to be performed out, the school and community relations in order to find fresh ideas, learning resources, and the school

funding which is less obtained in a well manner, the management of learners in order to achieve new learners, and the placement and development of learners which are less optimal to be performed out; and the management of curriculum development and learning activities in accordance with the direction and objectives of the national education which is to be less effective.

It is necessary to be a policy or policies to support the development of educational management audit model for the principals' managerial performance improvement, especially for measuring the principals' managerial performance as the success measurement and forms of performance monitoring and evaluation. The development of educational management audit model is for improving the principals' managerial performance. In addition, further research can be performed out by taking into account the aspects which are the problem of educational management audit.

In Indonesia, the managerial competence as one of the prerequisites for the principals until nowadays is less clear for the measurement system. As the school management activity, the principals' managerial competence can be measured by the economy, efficiency and effectiveness levels in achieving the school objectives. The school management activity can be seen through the achievement of the planning, development, and school resources utilization objectives. High and low the school purpose achievement can be used as the indicators for the principals' managerial performance.

It is said that the principals' managerial performance measurement to be economical if the realization input is smaller compared to the plan input which will be made more economical. Also the other way around, the greater the realization input compared to input plans will increasingly be uneconomical. Meaning that, there should be educational governance improvement by optimizing the existing resources if there is any willingness for the economically educational cost utilization.

The educational efficiency measurement of principals' managerial performance is performed out by comparing the number of performance output generated by the number of inputs used. The greater the output performance generated from the use of small input and / or smaller input used to generate the large output, then it means that an area is more efficient. The measurement formula of educational efficiency is that the similar efficiency with the output per input.

The performance effectiveness of principals' managerial is an indicator for the school success in achieving its objectives. However, the effectiveness does not take account of the costs already incurred to achieve the school objectives. It does not take account of how much costs already incurred by any school, if the objective is achieved, then it is said to be effective. Wijatno (2009: 279) emphasizes, that it requires to be noted that the educational economics, educational efficiency, and educational effectiveness should be interrelated and dependent in order that these three things do not stand alone because it will cause that all the three things can not be achieved (economy, efficiency, and effectiveness) as a whole. A school may be economical, but it is not effective; or conversely, a school may be effective, but it is not economically so that the overall corporate performance and objectives are not achieved.

The managerial performance measurement above can be performed out by eliminating the problems which have been hindering the achievement of the planning objectives, the smooth development, and optimization of the school resource utilization. This research

look at the problems faced by the school related to that, of course, the policy framework is already available into the foundation. Until now, there have been already policies related to the school principals, it is just required the implementation.

The research objective is the development of educational management audit model to measure the principals' managerial performance and to produce products in the form of calculation manual of educational management audit analysis. The research is a continuation and development of the preliminary findings, namely the problem identifications of the educational management audit development model for improving the principals' managerial performance. More detailed objectives of this study can be described as follows: (1) to determine whether the educational management audit model to measure the principals' managerial performance is a good model based on the assessment by principals' experts and practitioners in primary school; (2) to determine whether the educational management audit model to measure the principals' managerial performance can be used through three analysis units, namely the economy, efficiency, and effectivity of the education; (3) to determine whether the educational management audit model to measure the principals' managerial performance through eight components (national standards) which are used as the analysis materials can be done; and (4) to determine whether the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manners for a good education.

RESEARCH METHODS

This research includes as the research development, the researchers use models of Borg and Gall (1982) which has been modified, selected because in principle, it does not negate the basic steps which must be performed out for the research development which there are similarities. Based on these similarities, the research is performed out through four stages, namely a preliminary study, initial product development, expert validation, and small field testing. There is one stage which is not implemented, namely large-scale field trials.

The preliminary study uses the qualitative design by the case study approach. The type of case studies and the data collection technique used are the modified analytical induction multi-sites. The type of observational case studies focusing on the competency aspects of principal managerial by using the data collection techniques of in-depth interview, observation and documentation are as the main techniques of data collection. The research location is in Malang, precisely at the primary school level. The data source of this research is the primary school' principals, namely there are twenty-one people from four districts in Malang.

The result data from the preliminary study later is developed into the development of initial products in the form of pictures of models, software, and educational management audit guide for measuring the principals' performance. The initial products are then validated by the product testing with aim to obtain the data both quantitatively and qualitatively as a basis for product improvement and refinement. The Product Testing is using the Delphi technique (expert judgment), conducted by four experts consisting of two education management experts, one design expert, and one media expert. Based on the improvements noting by the experts, the researchers required to perform the repeated

revisions of products leading to ease the user to utilize these products. The revisions are then tested on the principals, namely there are five people.

There are two types of data obtained in the expert testing and by the five principals, namely quantitative data and qualitative data. The quantitative data is in the form of expert assessment for the product feasibility to be used, the selected audit formula accuracy for the educational management, the formula accuracy in *Microsoft Excel* program, and the product ease to be used by the users. The instrument measurement scale which will be used is Likert. The obtained data is analyzed quantitatively to see the respondents' tendency, in this case are the experts as valuers. Meanwhile, for the data in the form of verbal, it is used the qualitative analysis techniques in the form of comments consist of assessment, shortcomings, and improvement recommendations.

RESULTS AND DISCUSSION

The preliminary study findings find that the difficulties in the implementation of audit education management to assess the principals' managerial performance are in aspects of planning school for various levels which is less inadequate; the school organization development which run in less accordance with the needs; the school resource utilization which is less optimal to be conducted; the school change and development management towards the learning organization which is less effective to be conducted; the innovative and conducive creation of culture and school climate for the learning students which are less supportive; the teachers and education personnel management in the context of human resource utilization which are less optimal; the facility and infrastructure managements in order to empower which are optimal to be conducted; the school and community relations in order to find fresh ideas; the learning resources; and the school funding which is less obtained in well-manner; the learners' management in order to achieve new learners; and the placement and capacity development of learners are less optimal to be conducted; and the curriculum development management and learning activities in accordance with the direction and objectives of the national education which are less effective.

The preliminary study findings also recommend that there should be a policy to support the development of educational management audit model for the principals' managerial performance improvement, especially for measuring the principals' managerial performance as a benchmark for the performance success and one form of evaluation monitoring as well as the development of educational management audit model for the principals' managerial performance improvement. In addition, the further research can be performed out by taking into account the aspects of the educational management audit problems.

The initial research findings as a basis to create a educational management audit model to measure the principals' managerial performance. The model is developed on the basis of the difficulties on the preliminary findings with the expectation that at the time it will be used, it can not be found anymore. After the development model is made, then product testing is performed out by four experts consisting of two educational management experts, one design expert, and one media expert.

The product testing results show that the model development of management audit to measure the principals' managerial performance with the indicators is stated to be very

precise, systematic, feasible, and easy to apply (82.16%). The application of this development model can be performed out to measure the annual or four-yearly principals' performance. Based on qualitative data, It show that the experts agree for: (a) the model appearance is attractive based on indicators of performance software, title, suitability of title and content, the letter use; (b) the complete guide / manual outline based on indicators of content completeness, the material scope, material suitability, and suitability of material order; (c) the complete guideline / manual content based on indicators of content completeness, and the content breadth; (d) the language use based on indicators of the grammar, use of spelling, word choice, consistency of terminology, grammar, writing a paragraph, sentence usage, spelling use; and (e) the use based on the indicators of the easy understand of the guide, clear presentation, suitability to the school requirements, and applicable.

The study findings from the principals show that the product development of management audit to measure the principals' managerial performance with the indicators is stated to be very precise, systematic, feasible, and easy to apply (78.87%). The application can be performed out to measure the annual or four-yearly principals' performance.

In general, the results show that (1) the educational management audit model to measure the principals' managerial performance is a good model based on the assessment by experts and practitioners of principals in primary school; (2) the educational management audit model to measure the principals' managerial performance has three analysis units used, namely the educational economy, efficiency, and effectiveness ; (3) the educational management audit model to measure the principals' managerial performance has eight components (national standards), which are used as the analysis materials; and (4) the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manner for a good education.

The study findings show that the educational management audit model to measure the principals' managerial performance is an excellent model based on the assessment by the principals' experts and practitioners in the elementary school. The study findings show that the educational management audit is through the analysis of educational economy, efficiency, and effectiveness which can be used to measure the principals' managerial performance. The educational economic analysis is performed out by identifying whether there are costs which are not needed and should be eliminated or minimized without reducing the necessary requirements and output. The educational efficiency analysis is used to see the utilization of limited educational resources so as to achieve the high optimization. The educational effectiveness analysis is an indicator of an educational organization success in achieving its objectives.

Three categories (and one additional category which is a fourth category, namely an accumulation of the previous three categories) which are tested can run very well by the analysis generated which can measure the principal performance appropriately. The four categories are economic analysis, efficiency, effectiveness, and principals' managerial performance (accumulated of the three categories).

The first category begins by filling out the form of school work program and then conduct an educational economic analysis, input cost of educational plans, input cost of

educational realization, the percentage of educational economic performance achievement by dividing the input cost of realization with the input cost of educational plan and multiplied by 100, giving the qualitative meaning and educational economic score.

Furthermore, the second category begins by filling out the form of school work program and continued by the educational efficiency analysis, the plan ratio carried out between the educational plan input with the educational plan output; the ratio of educational program realization is conducted between the input realization with the realization output of educational programs; the percentage of performance efficiency achievement is by dividing the plan ratio and the realization ratio and multiplied by 100, giving the qualitative meaning, and educational efficiency score. The third category begins by filling out the form of school work program and continued by the educational effectiveness analysis, the value of the performance target, the value of realization output; the performance effectiveness achievement is by dividing the realization output and the performance targets which is then multiplied by 100, giving the meaning qualitative, and economic score.

The last category, namely the accumulation of the three categories above, the fourth category begins by filling out the form of school work program and continued by the principals' managerial performance analysis, the results of educational economic analysis, the results of educational efficiency analysis, the results of educational effectiveness analysis; the principals' managerial performance achievement is by dividing the results of educational economic, efficiency, and effectiveness analyses and multiplied by 100, gives the meaning of qualitative and managerial performance score principal.

As material basic to fill out the form for further analysis based on its units – namely, the educational economy, efficiency, and effectiveness-, it is used eight national education standards. The National education standards consist of content standards, processes, competence of graduations, educational personnel, facilities and infrastructure, management, financing, and assessment of education which must be improved in a planned and regular manner. The national education standards are used as a reference for curriculum development, educational personnel, infrastructure, management, and financing. The national education standard development as well as monitoring and achievement reporting nationally are conducted by a standardization, assurance, and educational quality control education. Currently, the national education standards are set by the Government Regulation No. 32 year 2013. Of course, the development improvement, educational advancement, and community needs will make the educational national standards undergo continuous adjustment.

The educational national standards are used by the school as the foundation for determining the activity and program improvements to achieve the educational objectives. To achieve the educational objective at school, it is required the cooperation of all school personnel (namely, teachers, students, principals, and educational personnel) and parties outside the school having connection with the school (parents, education authorities, foundations, community health centres, and any others). Such cooperation should be fostered and nurtured to achieve the optimum contribution in achieving the school objectives. The relationship or cooperation to achieve the educational objectives with various aspects can be seen as school management services.

By the eight standards, these study results indicate that the educational management audit model can measure the principals' managerial performance, to reveal the data in comprehensive, factual, flexible and service-oriented manner for a good education. These results means that the principals' managerial performance is as the principals' ability to: (1) develop a school plan for the various planning levels; (2) develop a school organization based on the requirements; (3) lead the school in order to the school resource utilization optimally; (4) manage changes and school development towards the effective learning organization; (5) create conducive and innovative culture and school climate for the learners; (6) manage educators and staffs in order to empower human resources optimally; (7) manage school facilities and infrastructure in the framework of optimal utilization; and (8) manage the school and community relations in order to find fresh ideas, learning resources, and school funding, which can be measured using this education management audit model.

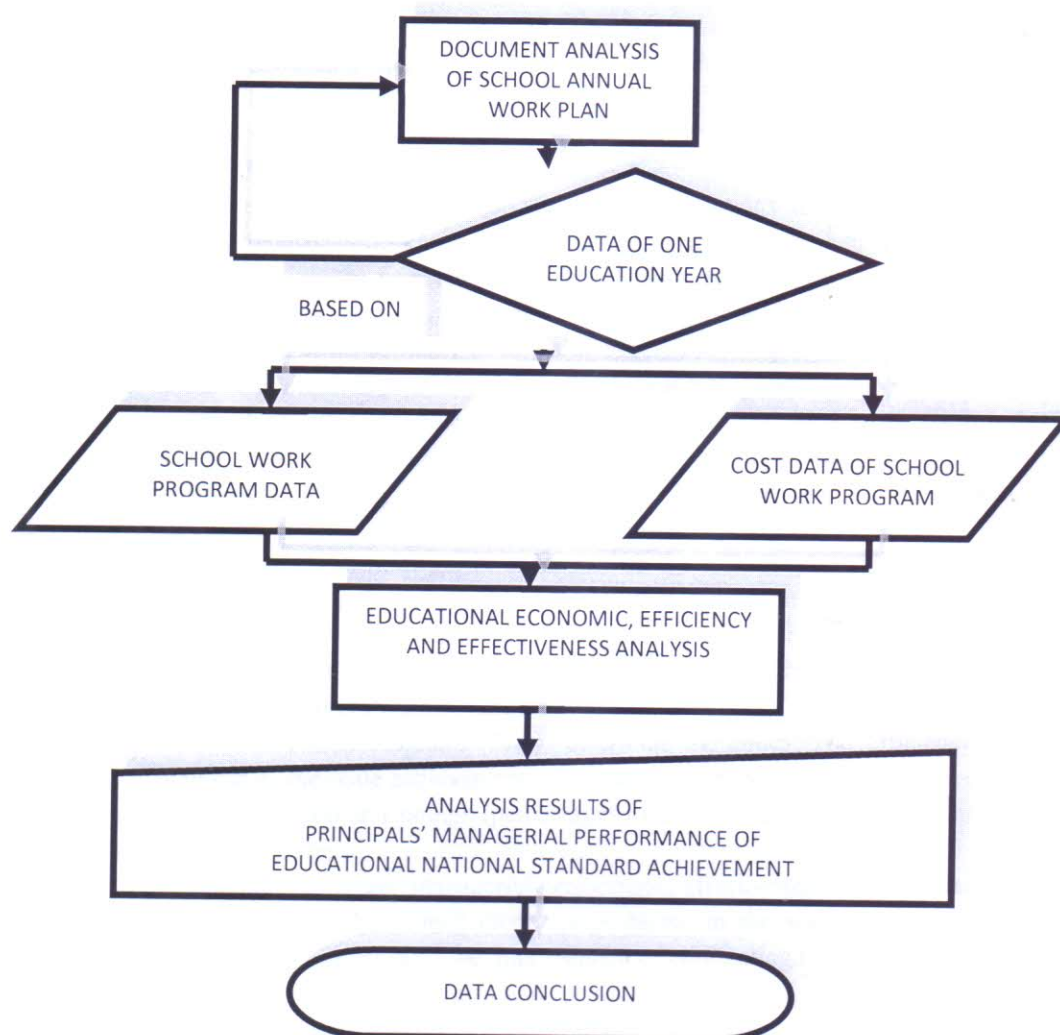


Figure 1 Flow of Educational Management Audit Analysis to Measure Principals' Managerial Performance

As the component comparison used as an indicator, the study by Khoeriyah (2013: 37) showing that the performance evaluation model of inclusive education (EKPI) can be used by seven components, namely leadership, strategic planning, focusing on the learners-parents, need analysis, focusing on teachers -Staff, inclusive classroom management, and outcome.

Related to the educational management audit, the quality of learning and education broadly, has two purposes, namely: normative objective and objectives. The positive objective means that the educational management audit tries to describe, classify, explain and predict phenomena in the educational world. The normative term essentially refers to the standard. The standards used in the audit are economic, efficiency, and effectiveness managements.

According to the research findings related to the preparation of school planning for various planning levels, it seems that what delivered by Agoes (2012: 11) is necessary to consider, that the principals' managerial performance measurements emphasis on evaluation of organizational operation, in this case is the school. The performance management assessment includes: (1) the analytical review procedures, comparing the current period financial statements with the last period; (2) the evaluation of management control system in the organization; and (3) the compliance test to assess the organizational effectiveness.

Based on the problem identification and possible solutions for improved planning through the principals' managerial performance measurement, then as the school management activities, the principals' managerial competence can be measured by the economic level to make improvements of: (1) the provision in determining the value of plan input cost; and (2) the certainty of the value of realization input costs.

To assess the efficiency of the educational process, it will be seen when the educational products which have been set can be achieved by minimal input costs, or the educational products can be obtained maximally at cost (input) which has been set. The educational process can be viewed from two perspectives, namely: as the consumer goods, it produces as output and as the investment goods, it produces *outcomes*.

Based on the research findings, in order to find the efficiency measurement of the principals' managerial performance for the school organization development aspects based on the needs, then it is required to do, namely (1) the plan certainty ratio conducted between the educational plan input and the educational plan output; (2) the ratio provision of educational program realization conducted between the input realization and the out realization of educational program; (3) To determine the educational efficiency score necessary to use as the scale achievement of educational performance efficiency; and (4) the scale as the position and ratings (percentage) of the analysis results which are then given the score meaning.

To calculate the principals' managerial performance effectiveness in the utilization of school resources optimally, indeed there are problems in the way. The performance effectiveness can be conducted by the improvement of eliminating the barrier through the value certainty of performance targets and the value certainty of output realization. To determine the effectiveness score of the principal's performance, it can be used the performance achievement scale. The scale is in the form of status and ratings (percentage) of the analysis results which are then given the score meaning.