

Analysis Accountability Vocational High School: Approach Structural Equation Modelling

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Abstract: Improper management of funds can affect for the quality of schools in Indonesia. School quality can be reflected in school accreditation and adequate infrastructure. School development is not only focused on technical processes but also the motivation of people in the organization in obtaining quality decisions and the attitude of organizational actors in implementing the internal control system, so that accountability can be achieved. The aim of this research is to examine the relationship between Internal Control and Decision-Making Quality with Accountability. The existence of school management accountability can improve performance by paying attention to internal control and the decision-making quality, so that resources and funding sources can be managed appropriately to overcome problems that occur within the school. This study uses a quantitative approach with a descriptive survey design method. The population and sample in this study were public and private Vocational High Schools (SMK) with an accreditation in Solo Raya. The sample in this study was 72 vocational schools. The data analysis technique used in this study is Structural Equation Modeling (SEM) using Smart PLS software version 3. The study results show that Internal Control and Quality of Decision Making have a significant relationship with Accountability. This is proven by the P-Values < 0.05 and the results of the cross-loading analysis show that the indicators used are proven to be significantly good in measuring variables.

Keywords: Accountability, Decision-Making Quality, Internal Control

A. Introduction

In frame give maximum service, government operate autonomy area through decentralization education with bestow power and authority in a way wide to government area in organize planning for manage unit education. Implementation decentralization in Indonesia was implemented in form School Based Management. its implementation bring influence big in implementation authority schools, funding school, as well maintenance activity learning. School Based Management is pattern new in education that provides authority independence in a way area in units education so that resources resources and financial resources can be managed in a way

right, so allocate funds accordingly with needs (Bandur et al., 2022). One of effort in implement this School Based Management can done through fund management with apply principle accountability.

Accountability in Government Regulation number 48 of 2008 is defined that in management of education funds done with give accountability on activities carried out by the organizer or something entity education to holder interest education in accordance with regulation legislation. This matter in line with the meaning of accountability explained by Smyth (Barbana et al., 2020) that accountability can interpreted as connection social dynamic between something entity with society and society role For control entity the . In connection with problem this, got it said that Accountability is very important for society can know how much good performance school. Principle accountability proven with effort Commission Eradication Corruption for educate to public that required role public in form supervision school budget with involve students in Solo, Central Java for carry out JAGA-in School activities, via activity the showing that students and society can role for supervise management school (Zamani, 2023).

For evaluate performance good school can seen from management budget to use support quality school. According to Regulation President Number 104 of 2021 concerning Details Budget State Income and Expenditures Year The government's 2022 budget allocate education funds amounting to IDR 542,831,917,742 with details budget education via transfer to regional and village funds amounting to IDR 290,544,046,892. Budget provided government Enough big, however case embezzlement of funds committed a number of the number is also big. In 2022 there will be embezzlement of funds is around 12% of the total budget managed by the Ministry of Education, Culture, Research and Technology (Alamsyah, 2023). Based on a number of case that happened, the person who did it embezzlement of funds is head school or teacher with method deep data manipulation form cutting cost like cost administration. That matter proven with exists case conjecture corruption ex- Head of the East Java Education Service worth IDR 8.7 billion (CNN Indonesia, 2023).

Besides that's it, team investigator criminal special The West Java High Prosecutor's Office found conjecture case corruption Help Operational School (BOS) carried out by 2 apparatus State Civil Servant with manipulate cost doubling question exam, so give rise to state losses worth 22 billion (Putra, 2022). Reduced budget consequence corruption impact on quality schools and procurement means declining infrastructure. That matter proven with results observation of procurement of goods/services, education sector found that procurement facilities and infrastructure at school No complete or not in accordance needs (CNN Indonesia, 2021). There are vocational schools that experience this constraint in provision facilities and infrastructure for support practice. There are still 91,777 vocational schools or 40% of the total existing vocational schools with condition room broken class light.

Management of funds that have not yet been implemented in accordance can have implications for the quality of vocational schools in Indonesia. School quality is an internal and external description of educational services which shows its ability to provide services related to educational processes and outputs (Anif, 2023). Vocational school quality can be achieved reflected from accreditation school and existence means adequate infrastructure. Accreditation is one of aspect from accountability and constitute procedures carried out by a supervisory body with certain standards to ensure the quality of an agency (Ebekozen & Aigbavboa, 2022). The Ministry of Education, Culture, Research and Technology (Kemendikbud) considers that vocational school accreditation is not evenly distributed. Through the description of this phenomenon, internal control and good quality decision making are needed to support the achievement of accountability.

Scott (2008) explains that New institutional theory is framework explanatory work method something institution in shape and influence behavior and results organization. Connection New institutional theory with accountability intended when norms, rules and values role in a way significant so can grow behavior individual like taking possible decisions support walking system and identify influencing factors change institutional as well as develop appropriate internal control strategies for face circumstances no expected so that accountability can achieved.

Internal control has an effective supervisory role (Mukti et al., 2024). System effective internal control, school can improve governance organization, reduce risk abuse source power, and increase transparency in management finances and assets school (Sofyani et al., 2023). This matter will help school in fulfil obligation accountability they to holder interests, such as report in a way accurate about use of school funds and results education attained. That matter proven in research by Samson & Bhanugopan, (2022), which explains that system management organization which is part from internal controls have connection positive with performance the organization depicted through quality taking decision in a way executive.

Emphasis on school internal control caused by decentralization and policy evaluation, so create accountability that can be give pressure psychological for perpetrator school in take decision (Or & Berkovich, 2023). According to Morris & Dobson, (2021) through School Based Management apart from holder interest school, parents' students are also involved in the retrieval process decisions, parental involvement student caused by necessity information about transparency of school funds. School Based Management policy is capable push holder interest like head schools, parents, teachers, and alumni for participate in the retrieval process decision together, so produce more transparency and accountability good at school (Bandur et al., 2022).

Decision making is an important element in managing a school which is carried out based on considerations through the thought process of problems that occur and have an impact on the running of the school, therefore the principal as the main component

in the decision-making process is expected to be able to determine the right choice as an effective and efficient solution in improve school quality. School stakeholders can participate in monitoring school personnel, improving student evaluations, aligning school needs with policies, and using resources more efficiently (Bandur et al., 2022). School principals have an important role in making quality, accurate and effective decisions based on information and data to improve school performance (Manajemen et al., 2017). In line with research by Arar & Nasra, (2020) through School Based Management policies, school management can be more concerned about school conditions through direct observation which can support effective decision making, so that policies are used to change school culture and systems for the better and support the achievement of accountability. The strategy for achieving quality decision making is not only focused on how to get quality decisions, but is also related to the vision, mission and values to be aimed at, so that policy patterns are determined in accordance with accountability goals (James et al., 2023).

This study tests and develops a framework for improving school quality through internal control and the quality of decision making. School is a social system that contains many components, such as teachers, school management, learning and others. Many studies examine improving school quality, but most of the research only focuses on the learning system. This study discusses school management. School management is an important factor in improving school quality because it includes managing various aspects that can influence learning and create an optimal school environment. The results of this study support school in conducting evaluations related to school management which can improve school quality through accountability. In addition, this study can provide insight for school stakeholders regarding factors that can support the realization of accountability to maximize educational outcomes. The hypothesis in this study is that there is a relationship between internal control and the quality of decision making and the accountability of Vocational High Schools.

B. Methods

This study uses a quantitative approach with a descriptive survey design method which aims to test the truth of the hypothesis regarding the relationship between internal control and the quality of decision making with the accountability of vocational high schools in Solo Raya. The sample used is the entire population. The population and sample in this study are public and private Vocational High Schools with A accreditation in the Solo Raya area which includes: Surakarta City, Sukoharjo Regency, Boyolali Regency, Karanganyar Regency, Sragen Regency and Klaten Regency. The sample in this study was 72 vocational schools. The data collection technique used in this study is a questionnaire. The questionnaire in this study used a scale of 1-5 with 39 statement items.

The Structural Equation Modeling (SEM) method with Smart PLS version 3 software was used as a data processing tool. SEM is a multivariate analysis method with more comprehensive data analysis, because it contains path analysis and multiple regression (Haryono, 2016). The validity test in this study refers to the Loading Factor value, Average Variance Extracted (AVE) value, and comparison of Cross Loading values for each construct. The reliability test was carried out by looking at the Cronbach's Alpha and Composite reliability values.

The SEM method in this study uses two types of variables, namely latent variables (Y) using reflective indicators and latent variables (X) using formative indicators. The steps used in the SEM method are descriptive statistical tests, normality tests, outer models consisting of measuring reflective indicators, measuring formative indicators, convergent validity, discriminant validity, weighted significance tests, multicollinearity tests, and inner model evaluation to assess the relationship between variable.

C. Results and Discussion

Statistic Test Descriptive

This study explained results analysis descriptive from the results of the research data obtained through spread questionnaires in 72 vocational schools with Accreditation A in Solo Raya, a total of 57 samples succeeds obtained for processed using the Smart PLS Version 3.0 program.

Table 1. Statistic test Descriptive

	N	Range	Min	Max	Sum	Mean	Std. Dev	Variance
Internal control	57	13	32	65	3192	56,000	7.82852	61.2857
Decision -making	57	12	36	60	3088	54.1754	5.02893	25.2901
Accountability	57	14	46	70	394	62.7719	5.8524	34.2506

Based on table 1, it is obtained minimum value on a variable internal control of 32 with mark maximum of 65 and an average value of 56,000 with amount value 3192. On variable Decision Making is obtained minimum score 36 with mark maximum 60 and average value 54.1754 with amount value 3088. On variable Accountability obtained minimum score of 46 with mark maximum of 70 and an average value of 62.7719 with amount value 394.

Prerequisite Test

Test prerequisites used as a first step for ensure that the data meets necessary assumptions in validity and reliability construct. Test the prerequisites used in study This is a normality test.

Table 2. Normality test

	Mean	Min	Max	Standard Deviation	Excess Kurtosis	Skewness
X1.1	17,211	8,000	20,000	2,839	0.571	-1,075
X1.2	13,000	8,000	15,000	1,845	0.314	-0.913
X1.3	8,877	5,000	10,000	1,200	1,334	-1,194
X1.4	8,386	4,000	10,000	1,620	-0.201	-0.782
X1.5	8,526	5,000	10,000	1,500	-0.844	-0.645
X2.1	17,421	9,000	20,000	2,406	3,631	-1,671
X2.2	13,491	6,000	15,000	1,778	3,865	-1,572
X2.3	23,263	20,000	25,000	1,732	-1,217	-0.461
Y1.1	17,561	10,000	20,000	2,478	0.723	-1.134
Y1.2	26,719	18,000	30,000	2,802	1,346	-1,055
Y1.3	18,491	14,000	20,000	1,557	-0.363	-0.756

Based on table 2 can concluded that all indicator in study This normally distributed. That matter can is known from mark *critical ratio skewness value* is located between - 2.58 and 2.58.

Convergent Validity

Convergent validity is used to assess whether the estimated indicators can validly measure the dimensions of the concept being tested. An indicator can be said to meet good convergent validity if it has an outer loading value of >0.70, however, according to scale development research, an outer loading value of 0.50 to 0.60 is still acceptable (Ghozali, 2014).

Table 3. Outer Loading

	Accountability	Internal control	Decision -making
Y1.1	0.890		
Y1.2	0.920		
Y1.3	0.654		
X1.1		0.778	
X1.2		0.873	
X1.3		0.921	
X1.4		0.654	
X1.5		0.717	
X2.1			0.936
X2.2			0.754
X2.3			0.768

Based on table 3 can concluded that all over indicator own value > 0.50, so indicator the fulfil *convergent validity*.

AVE value

AVE value is used to evaluate how much effective indicator in One representative factors variance from the construct being measured compared to with variance caused by factors error.

Table 4. AVE value

Variable	Average Variance Extracted (AVE)
Accountability	0.688

Based on table 4 can concluded that variable accountability own value > 0.50 which indicates level *convergent validity* OK, so variable in One factor effective in represent the construct being measured.

Discriminant Validity

Discriminant validity from indicator reflective can be seen in *cross loading* between indicator with the construct. Following is mark *cross loading* from indicator variable study:

Table 5. Cross Loading

	Accountability	Internal control	Decision -making
Y1.1	0.890	0.691	0.631
Y1.2	0.920	0.663	0.728
Y1.3	0.654	0.406	0.466
X1.1	0.632	0.873	0.665
X1.2	0.666	0.921	0.691
X1.3	0.473	0.654	0.533
X1.4	0.519	0.717	0.594
X1.5	0.697	0.772	0.936
X2.1	0.561	0.594	0.754
X2.2	0.572	0.456	0.768
X2.3	0.563	0.778	0.571

Based on table 5 shows that mark correlation construct accountability with the indicator taller If compared to with indicator accountability with construct internal control and retrieval decision, however correlation construct Internal control with indicator X1.5 (Monitoring) lower compared to mark correlation construct accountability and retrieval decision. Correlation value construct More Decision Making tall If compared to with indicator Decision Making with construct Accountability and Internal Control, however correlation the construct in indicator X2.3 (Beliefs and Preferences) has more value low If compared to with indicator Decision Making with construct Accountability and Internal Control. Can concluded that indicator in a way significant Good in measure variable Accountability, Internal Control and Decision Making, but on indicators Monitoring as well as Beliefs and Preferences not enough Good in measure Internal control.

AVE Root

Models have sufficient discriminant *validity* if AVE root for AVE root every construct own more value big If compared to with correlation between construct with construct others (Ghozali, 2014). The root value of AVE in PLS can be seen through *Fornell-Larcker Criterium*.

Table 6. Test results *Fornell-Larcker*

	Accountability	Internal control	Decision -making
Accountability	0.830		
Internal control	0.724		
Decision -making	0.745	0.751	

Based on table 6 can concluded that mark correlation construct between Accountability with Internal Control is 0.724, value correlation construct between Accountability with Decision Making is 0.745 with mark AVE root is $\sqrt{0.688} = 0.830$. This shows that the AVE root value for each variable exceeds the correlation value between the variable others, so all construct in the estimated model fulfils criteria *discriminant validity*.

Reliability Test

Composite reliability and *Cronbach alpha* is two criteria used For measure reliability testing construct.

Table 7. Construct Reliability Test Results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Accountability	0.767	0.821	0.866	0.688
Internal control		1,000		
Decision -making		1,000		

Based on table 7 values showing that mark *Composite reliability* and *Cronbach alpha* from variable Accountability, Internal Control, and Decision Making > 0.70, so can concluded that all over construct own good reliability.

Significance Test Weight

The weight significance test is carried out to evaluate whether the regression coefficient weight between the indicator and the Internal Control and Decision Making Quality variables is statistically significant.

Table 8. Outer Weight

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AK.1 <- AK	0.434	0.438	0.040	10,942	0,000
AK.2 <- AK	0.461	0.449	0.033	14,013	0,000
AK.3 <- AK	0.290	0.294	0.062	4,654	0,000
PI.2 -> PI	0.262	0.233	0.227	1,152	0.125
PI.3 -> PI	0.572	0.537	0.210	2,719	0.003

PI.4 -> PI	-0.367	-0.373	0.250	1,470	0.071
PI.5 -> PI	0.319	0.364	0.263	1,212	0.113
PK.1 -> PK	0.639	0.634	0.187	3,423	0,000
PK.2 -> PK	0.133	0.126	0.168	0.792	0.214
PK.3 -> PK	0.393	0.385	0.163	2,410	0.008
PI.1 -> PI	0.329	0.312	0.295	1,113	0.133

Based on table 8 is available mark *outer weight* > 0.05 which shows that there are indicators that do not significant to variable the construct, then required evaluation with do analysis to outer loading value, if mark *outer loading* < 0.05 then indicator still maintained although no significant.

Table 9. Outer Loading

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AK.1 <- AK	0.890	0.890	0.038	23,123	0,000
AK.2 <- AK	0.920	0.916	0.029	31,850	0,000
AK.3 <- AK	0.654	0.657	0.091	7,169	0,000
PI.2 -> PI	0.873	0.833	0.091	9,573	0,000
PI.3 -> PI	0.921	0.877	0.071	13,036	0,000
PI.4 -> PI	0.654	0.615	0.153	4,265	0,000
PI.5 -> PI	0.717	0.692	0.132	5,444	0,000
PK.1 -> PK	0.936	0.919	0.061	15,373	0,000
PK.2 -> PK	0.754	0.738	0.111	6,817	0,000
PK.3 -> PK	0.768	0.753	0.102	7,540	0,000
PI.1 -> PI	0.778	0.746	0.143	5,440	0,000

Based on table 9 values *P-Value* from variable Internal Control and Quality Decision Making regarding the indicator is <0.05, then all over indicator can maintained in the analysis process.

Multicollinearity Test

Multicollinearity test used for identify strong relationship between variable Internal Control and Quality Decision Making with VIF value < 5.

Table 10. Multicollinearity test

	VIF
AK.1	2,355
AK.2	2,548
AK.3	1,251
PI.1	3,438
PI.2	3,038
PI.3	3,052
PI.4	3,899
PI.5	3,245
PK.1	2,497
PK.2	2,175
PK.3	1,348

Based on table 10 can concluded that no there is collinearity in variables Internal Control and Quality Decision Making because all over indicator own VIF value < 5.

Hypothesis Testing (*Inner Model*)

Inner model is testing the structural model used For see connection between construct, coefficient path, *P-Value*, *F-Square*, and *R-Square*. Testing This use help procedure *bootstrapping* in SMART PLS.

Table 11. *R-Square* Test Results

	<i>R Square</i>	<i>R Square Adjusted</i>
Accountability	0.616	0.602

Based on table 11 can concluded that mark *R-Square* namely 0.616, so can defined that variable Accountability can explained by variables Internal Control and Quality Decision making is 61.6% and 38.4% is explained by other outside variables variables studied.

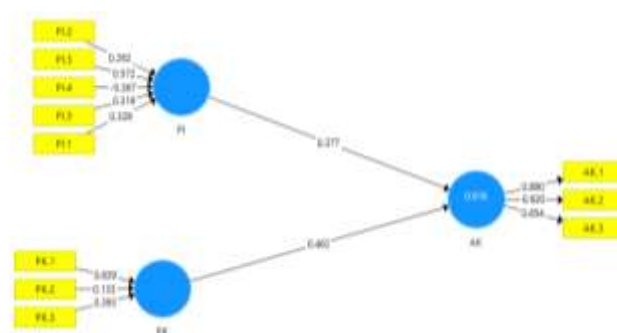


Figure 1 Construct Test Results

Table 12. *F-Square* Test Results

	AK
AK	
PI	0.161
PK	0.242

Based on Table 12 *F-Square* test results showing that the values are 0.161 and 0.242. Result of mark the can concluded that variable Internal Control and Quality Decision Making has significant relationship with Accountability.

Table 13. Relationship Test Results between Construct

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Control -> Accountability	0.377	0.429	0.156	2,409	0.008
Making -> Accountability	0.462	0.434	0.146	3,169	0.001

Based on table 13 relationship test between construct showing that Internal Control has connection positive to Accountability with mark parameter coefficient of 0.377 and construct Decision making is influential positive to Accountability with mark The parameter coefficient is 0.462, so can concluded happen connection between construct. Analysis results relationship to each factor to Accountability that has been tested use *bootstrapping* can seen based on mark coefficient path and *P-Value*.

Internal control is factoring the first to relate with Accountability Because mark *P-Values* of $0.008 < 0.05$ with mark coefficient track of 0.377, so H_a accepted and H_0 rejected and have positive relationship. Study This in line with study (Sofyani et al., 2023), stated that good internal control own impact positive to accountability. System effective internal control, school can improve governance organization, reduce risk abuse source power, and increase transparency in management finances and assets school. That matter proven in research by Samson & Bhanugopan (2022) which shows that system internal controls have connection positive with performance the organization depicted through quality taking decision in a way executive. Emphasis on school internal control caused by decentralization and policy evaluation, so create accountability that can be give pressure psychological for perpetrator school in take decision (Or & Berkovich, 2023).

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) defines Internal control is a process that is carried out management, and members board of directors' entity used for evaluate, manage and control entity about achievement objective entity. Variable This can be measured use indicator variable, which consists from environment control, assessment risk, activity control, information and communication, as well monitoring.

Factor both can influence accountability is Quality Ownership Decision Making mark *P -Value* $0.001 < 0.05$ and value coefficient track of 0.462, so that H_a accepted and H_0 rejected and have positive relationship. Quality taking decision own close relationship with accountability. Taking decision is a complex process that is influenced by context social and dynamic individual nor group (Larrick, 2016).

According to Scott (2008), Neoinstitutional Theory is an approach that emphasizes its importance role institution in influence and shape behavior, roots theoretically originate from theory cognitive, theory cultural as well as phenomenology and ethnomethodology. Theory cognitive explain importance possible perception form behavior individual in the retrieval process decision, so individual can participate active in interpret meaning. Theory cultural refers to the role culture can form interaction social and pattern behavior, so influence perspective member organization in the retrieval process quality decisions. Phenomenology and ethnomethodology, are emphasizing approach importance experience and understanding subjective in analyze interaction social. Phenomenology explain that behavior in the retrieval process decision No only influenced by implementation norms and rules, but also

definitions general about situations and agreed action strategies together. Ethnomethodology is an approach that refers to knowledge about behavior in environment social can influence the retrieval process decision.

Principle accountability required for supports the retrieval process quality, fair and firm decisions (Kamran et al., 2022). Taking quality decisions involve a number of individuals, so accountability as one of the School Based Management components can achieved. School Based Management policy is capable push holder interest like head schools, parents, teachers, and alumni for participate in the retrieval process decision together, so produce more transparency and accountability good at school (Bandur et al., 2022). That matter proven according to research by Morris & Dobson (2021), states that via School Based Management other than holder interest school, parents' students are also involved in the retrieval process decisions, parental involvement student caused by necessity information about transparency of school funds. Stakeholders interest school role in monitor personnel school, improve evaluation students, align need school with policies, and uses source Power in a way more efficient (Bandura et al., 2022).

In line with research by Arar & Nasra (2020), via School Based Management policy, management school can more care to condition school through observation in a way you can get it straight away support taking decision in a way effective, so the policy used for change culture and systems school become kinder and more supportive achieved accountability. Strategy for reach quality taking decision No only focused on how method get quality decisions, but also connected with vision, mission, and values that will be aimed at, so determination pattern policy in accordance with objective accountability (James et al., 2023). Quality taking decision can be measured using 3 indicators, namely composition: diversity perspective, share information and decisions, as well beliefs and preferences.

Simultaneous test results have been obtained done obtained mark *F-Square* from variable Internal Control is 0.161 and value *F-Square* from variable Quality Decision Making is 0.242 which is both worth positive. These results showing that Internal Control and Quality Decision Making has connection significant with Accountability.

Acceptance of hypothesis in line with *New Institutional Theory* put forward by Scott (2008). Scott (2008) states that norms, rules, and values that apply in the organization can grow behavior individual in the retrieval process decision. Besides that, *New Institutional Theory* also explains importance organization in designing structure internal controls that can support walking organization. *New Institutional Theory* consider that development organization No only stick to the process technical but also motivation perpetrator organization in get taking quality decisions as well as attitude perpetrator organization in operate system internal control, so not quite enough responsibility and transparency which constitute component from accountability can achieved.

Control, quality taking decisions and accountability own linkages to use reach objective organization. Retrieval process decision is fundamental aspects for build trust public. Communication effective in the retrieval process decision can support internal control so organization can responsibly answer to public through principle accountability (Kafa, 2023). Without good accountability, then unit education No capable do internal control with Good proven with lack of action school for nurse facilities, maintain standard quality unit education and running obligation in a way effective (Heaton et al., 2023).

D. Conclusions

Based on results study can concluded that Internal Control and Quality Decision Making has connection significant with Accountability. That matter proven with mark *P-Values* < 0.05. Based on results analysis *cross loading* showing that indicators used proven in a way significant Good in measure variable, however indicator Monitoring own mark not enough Good in measure internal controls and indicators Beliefs and Preferences own less value Good in measure quality Decision -making. The result of this study can give explanation about the basis of New Institutional Theory which is implemented through Internal Control, Decision Making and Accountability.

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