



Portrait of 8 National Education Quality Standards Through the Implementation of Internal Management Audits at SDN 04 Wonokerto

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Abstract: This study aims to examine the portrait of 8 educational quality standards through internal audit of school management at SD Negeri 04 Wonokerto. The type of research used is explanatory case study research. Several things examined are 8 educational qualities, which are mapped through (1) the condition of the school's vision and mission, (2) the condition of target standards and achievement strategies, (3) the condition of leadership actualization, management systems, and quality assurance systems, (4) the condition of student affairs and graduate output, (5) the condition of human resource management, (6) the condition of curriculum, learning, and academic atmosphere, (7) the condition of school financing, facilities and infrastructure and information systems, (8) the condition of PTK implementation and external cooperation. The results of the study SD Negeri Wonokerto 04 is an integrated school that is able to run various standards in it optimally in accordance with the existing foundations, both legal and theoretical. then the unique and quality thing at SDN 04 Wonokerto is the implementation of curriculum and student management based on e-reports for distributing grades to students.

Keywords: Audit, School Management, Quality Standard

Introduction

Audits were previously conducted to examine a financial institution. However, over time, audits have been used as a tool to evaluate and assess the performance of an organization as a whole. The implementation of evaluation and assessment of performance certainly requires the validity of data and information and its objectivity. As stated by (Abadi & Triwiyanto, 2015), audit is a systematic process in order to obtain and evaluate evidence objectively. The term in management audit is often referred to as performance audit and is associated with operational audit because management in its implementation carries out organizational operational activities and determines organizational performance. Thus, it can be concluded that a management audit is an examination of management performance in an agency or organization as a whole to assess all elements of management of an organization whether they are in accordance with what is planned, implemented and controlled.

(Beardsley et al., 2020). Management can provide special assignments to conduct management audits, such as determining the cause of the ineffectiveness of the information technology system in the company, investigating the possibility of fraud in a division. The use of audits in education was previously used in a small scale, namely in educational financial audits. However, the use of audits was expanded to the existing educational management system. Educational management audits are the use of audits



within the educational management system itself (Teguh. Triwiyanto, 2013). The definition of management audit shows that the activity is part of the educational management control activity. Educational management control consists of two parts, namely the control of the substance of educational management and the process of controlling educational management. Control of the substance of educational management includes several components, namely: curriculum and learning, human resources, students, financing, facilities and infrastructure, and community participation. While in the process of educational management control is the achievement of planning, organizing, implementing, and supervising educational management.

Educational management audits have complex uses for the world of education. On a small scale, the benefits can be felt in school management that is controlled and free from existing irregularities. Of course, in the implementation of a management audit, the things that need to be audited are the entire educational management. A management audit on a large scale in educational management is the achievement of all policies that apply to each existing management (Cassell et al., 2017). Thus, the implementation of an educational management audit is expected to be able to measure and assess and supervise the performance of educational management that is being carried out or in the planning process stage. On that basis, how the portrait of the 8 standards of education quality through internal management audit at SD Negeri 04 Wonokerto 04, becomes interesting to examine together.

Method

This research approach uses a qualitative approach, namely a research approach that describes and processes data (Ulfatin, 2013). The type of research used is an explanatory case study to answer the conditions of the 8 school education standards that are answered through (1) a portrait of the internal audit implementation process at SD Negeri Wonokerto 04 (2) the vision and mission conditions of SD Negeri 04 Wonokerto, (3) the conditions of targets and achievement strategies, (4) the conditions of leadership, management systems and quality assurance, (5) the conditions of students and graduate output, (6) the conditions of human resource management, (7) the conditions of the curriculum, learning and academic atmosphere, (8) the conditions of school financing, facilities and infrastructure and information systems, (9) the conditions of PTK and external cooperation. The key instrument of this research is the researcher himself, with the research subjects being the principal, teachers, and education personnel of SD Negeri 04 Wonokerto. The data in this study were obtained through interviews, non-participatory observations, and documentation studies. Interviews were conducted in a structured manner with all informants, then for non-participatory observations carried out when teachers carried out direct learning because SD Negeri Wonokerto 04 has been implementing learning not from home since this semester with a Health protocol. While for the documentation study, it was carried out by reviewing data relating to the supporting documents to the 8 standard conditions. The data obtained were analyzed during and after data collection, then classified, filtered, and conclusions were drawn with the help of the Nvivo 12 application. The validity of the data that had been

analyzed used the criteria for data credibility with triangulation of data sources and triangulation of data collection techniques.

Results and Discussion

Result

Implementation of Internal Management Audit Process at SD Negeri 04 Wonokerto

From the various results that have been implemented in this study, the portrait of the implementation of internal audits at SD Negeri 04 Wonokerto 04 was carried out through several stages according to the related informant, namely Mr. Hariyadi as the principal of SD Negeri 04 Wonokerto. It was stated that the internal management audit process at SD Negeri 04 Wonokerto went through several stages. Preliminary survey, stated as an initial review of all the substances of Education management in SD Negeri 04 Wonokerto. Practically, something that was carried out by the Principal of SD Negeri 04 Wonokerto in this process was to check based on the experience of the days before the internal audit was carried out. From the experience in the previous days, it was said by the informant, that the experience in the previous day was used to examine and project where objects that had the potential to have high weaknesses. In addition, in this stage the principal of SD Negeri 04 Wonokerto also determined a temporary audit, or an audit that led to a tentative cross check. In the second stage, namely review and screening, the things carried out by the principal of SD Negeri 04 Wonokerto himself are (1) assessing the activities of all learning, (2) assessing the activities of all school administrative documents related to the core substance of Education management, (3) strengthening data for generalization of various weaknesses in the implementation of tasks in certain substances to be used as evaluation materials, (4) knowing in detail what are the shortcomings of the organization or school in various management and implementation of core activities of the Education process.

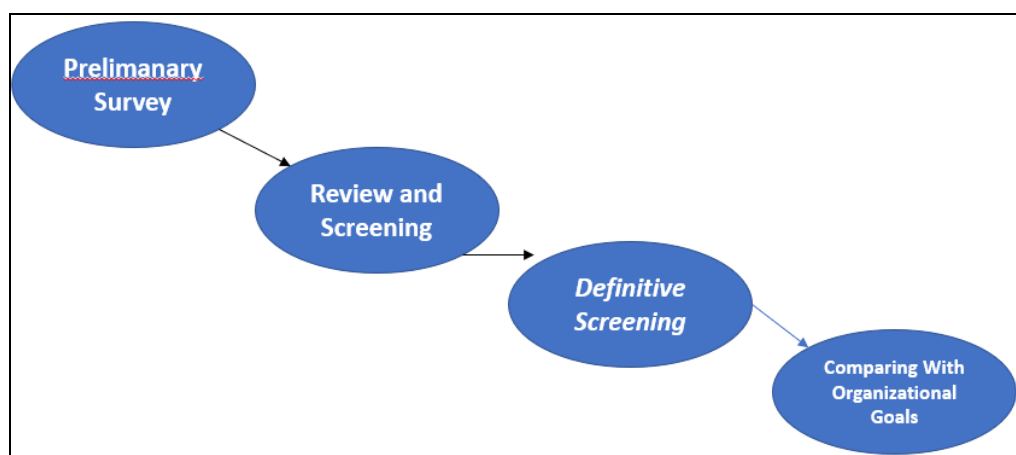


Figure 1
Internal Management Audit Process at SD Negeri 04 Wonokerto



The next stage is definitive screening, which is the core stage of the audit. The main thing carried out in this stage is the development of findings, where the thing that is carried out is to find the relationship between one finding and another. After this has been completed at SD Negeri 04 Wonokerto, something that will be carried out is to write down all the findings in the core substance of Education management in the KKA (Audit Working Paper) which is designed by SD Negeri 04 Wonokerto itself. The last is in the form of comparing with organizational goals, where the thing that is carried out in this stage is in the form of a comprehensive report, which presents important findings of the internal audit of Education management at SD Negeri 04 Wonokerto. From the comprehensive report, feedback and output will be obtained in the form of new educational planning from the school scope to address various findings or problems implemented in the educational process at SD Negeri 04 Wonokerto.

Internal Management Audit of School Vision and Mission

SD Negeri 04 Wonokerto has a vision, mission and goals of the school as in the research conducted through documentation records, namely, the creation of faith and devotion to God Almighty, global excellence in science and technology, language, and environmental culture based on the noble values of the nation. In the interview session, the researcher conducted an interview with the Principal of SD Negeri Wonokerto 04 Mr. Haryadi, S.Pd. In the interview session conducted, the researcher obtained accurate information regarding the vision, mission and goals of the school. Mr. Haryadi in the interview session explained through questions submitted by the researcher regarding the outline of the school's vision, mission, and goals is that the outline is to realize a quality education process in rural areas.

School Internal Management Audit Against Target Standards and Achievement Strategies

The interview session conducted by the researcher with the informant, namely the principal of Wonokerto 04 Elementary School, Mr. Haryadi, stated that the school has independent targets and targets that are in accordance with the center. However, the school targets used are mostly from government policies. The target standards from the government are stated in several Permendikbud that have been issued by the government. These standards have their own objectives and intentions in terms of their functional legislation to be used in schools. Then in the financial aspect, the strategy implemented by the school is to allocate extracurricular costs such as (1) drum band, (2) gamelan, (3) dance. Other aspects such as collaborating in terms of implementing seminars or in-house training in fostering teachers who are still Gapteknologi (Technology Illiterate).

School Internal Management Audit Against Leadership Standards, Management Systems and Quality Assurance

Management at SD Negeri Wonokerto 04 is carried out based on various considerations and reviews of the existing academic calendar. The various plans are very rational and of course lead to the realistic achievement of goals in each activity. Because before the planning is determined, it has gone through various processes



including analysis of past activities, needs analysis, joint negotiations, plan reviews, and finally determination. Management also has SOPs for implementation at each step. One strategy in implementing education in schools is to formulate Standard Operating Procedures (SOP) in all existing activities, formulated in great detail and clearly Technical Instructions (Juknis) along with Implementation Instructions (Juklak), complete with time allocation, containing standard procedures for all forms of affairs that exist and occur in schools.

Internal School Management Audit of Student Affairs and Graduate Output

Based on the interview, it was stated that in the implementation of student management or student affairs at SD Negeri Wonokerto 04, no special strategy was applied, but rather followed existing policies and modified them according to the school's vision, mission, and goals. In accordance with what the resource person said in the interview, he confidently said that in the last 10 years the percentage of school dropouts was 0%. Students who are able to excel in both academic and non-academic fields certainly receive direction or guidance from the school in developing their potential, supported by the willingness of students to continue to strive to develop their talents and interests. The achievements obtained by students at SD Negeri Wonokerto 4 itself are more dominated by participation in sub-district level championships as expressed in the interview process, namely 3rd place in the SCIENCE Olympiad, this is because the students' abilities are still lacking when compared to elementary schools in the city center (Kepanjen and Gondanglegi). In addition, the lack of facilities that support the development of student potential is also an obstacle in achieving achievements, especially in non-academic fields.

School Internal Management Audit of Human Resource Management System

Human resource management at SD Negeri Wonokerto 4 itself is carried out in accordance with the same policies or regulations as other schools. Based on the results of the interviews conducted, this school has a difference, namely the obligation imposed on teachers to come to school before 06.30 or before 06.10 in order to practice politeness to students when they come to school. This is what distinguishes SD Negeri Wonokerto 4 from other schools. Human resource management itself is carried out starting from recruitment, development, to dismissal. The recruitment process carried out is certainly adjusted to the needs of each educational unit. As in SD Negeri 4 Wonokerto, the recruitment process for honorary teachers is carried out in accordance with central policies or policies that have been determined relating to honorary teacher recruitment procedures. This shows that teacher recruitment at SD Negeri Wonokerto 4 is in accordance with applicable policies, because the school does not formulate new policies in conducting recruitment.

The form of development of human resources at SD Negeri Wonokerto 4 is in accordance with the results of interviews conducted based on the results of academic supervision which then obtained information about teacher prototypes and the form of development can be adjusted. According to what was revealed by the resource person, the form of development through supervision results was carried out by "... for example, teachers who are less focused can be included in various educational seminars whose



theme is strengthening learning. Or if there are many teachers who are not tech-savvy, there will be programs such as on-the-job training based on increasing educational technology management competencies".

School Internal Management Audit of Curriculum, Learning, and Academic Atmosphere

The researcher also conducted interviews related to the curriculum, learning, and academic atmosphere to dig deeper into the matter. In the interview session, the researcher conducted an interview with the Principal of SD Negeri Wonokerto 04, Mr. Haryadi, S.Pd. In the interview session, the researcher obtained accurate information about the curriculum, learning, and academic atmosphere in the school. In the interview, the researcher asked questions related to the 2013 curriculum which contains thematic learning designs. In the interview, the researcher asked questions related to the entire process in learning, whether the implementation of the learning process uses LKS, handouts, and powerpoints. Then Mr. Haryadi S.Pd as the principal of SD Negeri Wonokerto 04, who here acted as a resource person explained that almost all implementations used the three media as the main materials in learning to make it easier for students.

School Management Audit of School Financing, Facilities and Infrastructure, and Information Systems

The researcher also conducted interviews related to school financing, facilities and infrastructure and information systems. In the interview session, the researcher obtained accurate information regarding school financing, facilities and infrastructure and information systems in the school. In the interview, the researcher asked about the allocation of BOS funds that were optimally actualized for each student. Then Mr. Haryadi S.Pd as the principal of SD Negeri Wonokerto 04, who acted as a resource person here, explained that the BOS funds obtained from the center were optimally actualized by the school for the allocation of all student activities. So that the allocation of BOS will be wiser. Because it is also likely that if BOS is directly distributed to students, the money will be used for other purposes outside of specific educational interests. Then the resource person said that the facilities and infrastructure in the school were optimally fulfilled, both for extracurricular, co-curricular and intracurricular activities. Why is that, because in addition to learning facilities and infrastructure, facilities such as gamelan, drum band and also various other supporting facilities and infrastructure for activities such as Scouts are also completely owned by the school.

School Internal Management Audit of PTK and External Cooperation

The implementation of classroom action research at SD Negeri Wonokerto 4 itself has not been carried out properly. Based on the results of the interview, it was said that classroom action research and publication of research results in reputable journals were not well known to teachers, especially in the Bantur Regional Coordinator and felt that teachers were still in denial about it. Usually only teachers who will be promoted conduct classroom action research. In fact, if seen from the various benefits of conducting this classroom action research, various benefits will be obtained by the



teachers themselves. School cooperation with parties that support school activities will be very beneficial for the continuity of education implementation in schools. The form of cooperation carried out at SD Negeri Wonokerto 4 based on the results of the interview was only carried out for discussions or meetings with other schools which produced output 22 in the form of seminars which were held alternately at each school every 3 months. The form of cooperation with the private sector itself is still lacking in schools.

Discussion

Implementation of Internal Management Audit at SD Negeri 04 Wonokerto

Related to the results obtained in the study in this research section, when viewed from the basic theory by (Bayangkara, 2008) there are high similarities. The management audit itself is mapped into 5 processes (1) preliminary audit, (2) review and testing, (3) detailed audit, (4) reporting, and (5) follow-up (Bayangkara, 2008). This preliminary audit is carried out in order to obtain information and background on the audit object. In this process, a review of various regulations, provisions, and policies related to the activities to be audited is also carried out. Information analysis is also a potential thing that must be included in the preliminary audit process. Moving on from this, Cahan & Sun (2014), provide an idea that with a preliminary audit, an auditor can determine the temporary objectives of the audit program that is made. Then there is a review and testing where, the reason for holding this stage is to test the control of the management audit object, with the aim of assessing its effectiveness in contributing to achieving the goals. The results of these various processes even lead to the selection of audit objectives, because from the existing status quo, various things that need to be reduced can be defined (Cassell et al., 2017). This can happen because the possibility of finding various evidence to support these objectives is quite difficult to implement, so it is better to reduce or drop them.

After that, there is a detailed stage at this stage, the auditor collects sufficient and competent evidence in order to support the predetermined audit objectives. This stage carries out various developments of findings in finding the relationship between one finding and another. Relevant and competent findings will be included in the KAA or Audit Working Paper. This is intended to support the generalization or audit conclusions made (Beardsley et al., 2020). Then reporting, this stage has a goal to communicate the audit results, including recommendations to stakeholders. This is allocated in order to support the validity of the audit results and encourage the authorities to make improvements in sectors where deficiencies are found. A good report in an audit is presented comprehensively, including various conclusions and recommendations, as well as important findings (Karim et al., 2015).

The existing recommendations must of course be presented in practical language, easy to understand, and interesting to study carefully. The last is follow-up, which is the final stage of the management audit, this follow-up aims to encourage various authorities to carry out follow-up or improvements in accordance with the directions and recommendations that have been presented. Recommendations presented in the audit report should be prepared based on discussions and various improvements to the recommendations that have been made. Because according to research by (Tepalagul &



Lin, 2014), the results of the audit will be less than optimal if the follow-up is only prepared in a haphazard manner and only used to complete administrative requirements. Rational analysis, from the drafting team regarding why the internal audit of Education management held by SD Negeri 04 Wonokerto tends to be simpler, because the Institutional unit is not too large like large institutions. So an internal management audit is needed which is indeed simple in concept, but can produce output in the form of audit results that are relevant to the condition of the Institution.

Internal Management Audit of School Vision and Mission

Vision is a statement spoken or written today, which is the current management process and reaches the future (AP UPI Lecturer Team, 2011). From the interview statement, it can be concluded that the future that is to be achieved is a quality education process in rural areas. There are several things that must be considered in formulating a vision according to Bryson (2001), including: (1) The vision must be able to provide guidance/direction and motivation, (2) The vision must be disseminated among members of the organization (stakeholders) (3) The vision must be used to disseminate important organizational decisions and actions.

A mission is a statement regarding things that the organization must achieve for interested parties in the future according to Akdon (2006). A mission is an action or effort to realize a vision. So the mission is an elaboration of the vision in the form of a formulation of tasks, obligations and action plans that are used as directions to realize the vision. Thus, the mission is a form of service to meet the demands stated in the vision with its various indicators. Mr. Haryadi in an interview session with the researcher also stated that the school's vision, mission and objectives that are formulated are related to each other, where what is the vision becomes part of the school's mission and objectives.

School Internal Management Audit Against Target Standards and Achievement Strategies

Targets are a description of the objectives, namely what will be achieved or produced by an organization or company within a certain period of time. Business targets must be specific, measurable, have clear criteria, and have detailed indicators so that they can be achieved effectively and efficiently. Targets also have their own standards, meaning that targets have certain measurements. In schools, target standards are usually determined in semester periods or also interpreted as schools compiling their semester service standards. Several independent targets are compiled in schools according to the needs of the school itself, in terms of management, use and allocation of funds. Usually, these targets are compiled based on the RKS (School Work Plan), which is the standard target for school activities (Hoy, W.K. & Miskel, 2013).

In the interview session between the researcher and the informant, the informant also revealed that the targets for school activities had been clearly manifested in the RKS or School Activity Plan, because this was also often checked by the Auditor from the center for all implementation of activities complete with a timeline. The targets for school activities must also be conveyed well to all school residents. In other words, the targets that are compiled must be socialized. Socialization itself is very important,



because if there is no socialization, it is certain that whatever goals we intend for ourselves or for others will not be achieved. In the context of achieving targets, control or supervision is also needed. In control, it ensures that there are things that are done or not done (Zahra et al., 2020). Informants also revealed that control is carried out by carrying out internal audits. The substances examined for performance control are (1) curriculum management, (2) school financial management, (3) student management, (4) teacher and education personnel management, (5) the process of implementing public relations.

School Internal Management Audit Against Leadership Standards, Management Systems and Quality Assurance

The role of leaders is very important in determining the education carried out in schools because schools function to pass on the nation's noble values to the younger generation and the learning process. For the effective Teaching and Learning Process and passing on noble values, there needs to be good cooperation between teachers and students, parents and the surrounding community, of course under the coordination of a manager, namely the Principal (Rahmah, 2018). The changes above require various tasks that must be carried out by principals as leaders in an educational institution according to their respective roles and functions. The presence of the principal's leadership is very important because it is the driving force for school resources, especially teachers and school employees.

School Internal Management Audit of Student Affairs and Graduate Output

The success of student management can be seen from the way schools implement strategies related to student affairs. Primarily in schools, student management or also called student management is crucial in fulfilling the needs of its students. In accordance with the definition of student management itself expressed by Kompri (2014), namely various forms of activities both in and outside the classroom in an effort to provide services to students such as introduction, registration, and development of abilities at school. One of the things included in the student management process is the division of classes, where students will be divided into various study groups according to their level or grade. If we look at the conditions at SDN Wonokerto 4 and compare it with the existing regulations, namely Permendikbud No. 22 of 2016 concerning Elementary and Secondary Education Process Standards, it is stated that the maximum number of students in one class at the elementary school level is 28 students with a total of 6-24 classes. So it can be said that this school is in accordance with these regulations.

School Internal Management Audit of Human Resource Management System

Teachers as one of the important components in schools, also need to be managed or arranged so that they can carry out their work activities effectively and efficiently. Unlike the management of human resources (HR) in the business sector, in the world of education itself, HR management is basically always aimed at improving the learning process which has implications for the success of the education process in educational units. Through good management, of course, it will provide enthusiasm for the work of these HR and be able to increase productivity for the sustainability of the education



process. In accordance with the opinion of Putri & Imaniyati (2017) that the development of the teacher profession has a positive effect on the performance of these teachers. Based on the findings at SDN Wonokerto 4, this was then compared with Permendikbud Number 15 of 2018 concerning the Workload of Teachers, Principals, and School Supervisors, the teacher's workload is 40 hours in one week, which includes 37.5 effective working hours and the rest is rest hours, it can be concluded that teachers in the school have not met the maximum workload that has been set. Furthermore, related to the presence of teachers in schools, especially in carrying out the workload, based on the results of the interview, it was stated that the average attendance percentage of teachers in schools was above 95%, indicated by the filling of all teacher attendance sheets. This teacher discipline is also supported by the supervision carried out routinely.

School Internal Management Audit of Curriculum, Learning, and Academic Atmosphere

Curriculum is a plan of guidelines for organizing learning activities in an effort to implement a knowledge process that can be used as an experience in thinking and acting in society. According to (Rusman, 2014) in his book Curriculum Management, the curriculum is a set of plans and arrangements regarding the objectives, content and learning materials and methods used as guidelines for organizing learning activities to achieve certain educational goals. Learning is assistance provided by educators so that the process of acquiring knowledge and science, mastery of skills and habits, and the formation of attitudes and beliefs in students can occur. Learning is the process of interaction between students and educators and learning resources in a learning environment. Learning is also interpreted as the activity of someone who learns and as knowledge or skills obtained from learning (Kusumaningrum, Sumarsono, & Gunawan, 2020). Academic atmosphere is a condition that is built to foster academic enthusiasm and interaction between students, lecturers, education staff, and external parties to improve the quality of academic activities, both inside and outside the classroom (Suprihatin, 2017).

School Internal Management Audit of School Financing, Facilities and Infrastructure, and Information Systems

Education financing consists of investment costs, operating costs, and personnel costs. The investment costs of educational units as referred to above include the costs of providing facilities and infrastructure, human resource development, and fixed working capital. The personnel costs as referred to above include the education costs that must be paid by students to be able to follow the learning process regularly and continuously. The operating costs of educational units as referred to above include: (1) salaries of educators and education personnel and all allowances attached to the salaries, (2) consumable educational materials or equipment, and (3) indirect educational operating costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, insurance, and so on (Arwildayanto et al., 2017).



Educational facilities are equipment and supplies that are directly used and to support the educational process, especially in the teaching and learning process, such as buildings, classrooms, desks, chairs and teaching tools and media". What is meant by educational or teaching infrastructure in the learning process, such as school yards, school gardens, school parks and roads to school. Infrastructure that is used directly for the teaching and learning process in schools, such as school gardens for biology learning, school yards as well as sports fields and so on (Barnawi & Arifin, 2012).

Internal School Management Audit of PTK and External Cooperation

Classroom action research is very much needed, especially for teachers to obtain information and see the extent to which actions are taken, whether improvements are needed or changes are needed to the learning system managed in the class. Classroom action research according to (Srinalia, 2015) is defined as an action that is attempted by teachers to solve learning problems through research. Through this research, teachers can then take follow-up actions related to the actions they have taken. Seeing the findings at SDN Wonokerto 4, there are still many teachers who have not carried out PTK activities, even though if seen from the various benefits of conducting this classroom action research, various benefits will be obtained for the teachers themselves. In accordance with the opinion of Suwandi, (2009) that the benefits obtained in implementing classroom action research are that teachers will be better able to innovate learning, improve problem-solving skills in learning, be trained to develop curriculum creativity in the classroom, and can improve teacher professionalism.

Conclusion

The implementation of educational management audits is certainly very important to be implemented in all existing educational institutions. This management audit aims to maximize the efficiency, effectiveness and economy of all audited elements. Likewise with SD Negeri Wonokerto 04 which always conducts audits on every existing element. By conducting an internal management audit of SD Negeri Wonokerto 04, it can directly assist the highest level of management in the school in implementing all school policies and program planning. The internal management audit of the school will ultimately achieve maximum results if the audit is carried out objectively. The important role of implementing an internal management audit of SD Negeri Wonokerto 04 on each audited element is to obtain a maximum value in the implementation of the existing elements.

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