Exploring the Key Factors of School Governance Practice for Better Vocational Schools in Indonesia

Arie Wibowo Khurniawan[a]*, Illah Sailah[b], Pudji Muljono[c], M. Syamsul Maarif[d], Bambang Indriyanto[e]

[a,b,c,d,e]*Bogor Agricultural University, Bogor, Indonesia*
[a]*Email: ariedmb13@gmail.com*

Abstract

School governance is an important role in ensuring the quality of educational management. Several studies had been conducted to analyze the implementation of governance using descriptive statistics, but there is no research that discusses and develops the validity of instruments about the implementation of governance in vocational schools. This research was conducted to determine and confirm a measurement model for evaluating the application of school governance in vocational schools in Indonesia. This study used a questionnaire with five dimensions that were transparency, accountability, responsibility, independency and fairness. The questionnaires were distributed to 815 respondents consisting of principals, vice principals, teachers and school operators for measuring the school governance practice in vocational schools. Confirmatory factor analysis with two orders was carried out to measure the validity of the dimensions and their contribution to the main construction. The result showed that transparency and accountability were key factors are the main predictors of school governance followed by responsibility, fairness and independence. In addition, the school governance in vocational schools in Indonesia was in the good category.

Keywords: School governance; education; vocational school; confirmatory factor analysis.

----

* Corresponding author.

1. Introduction

In the past, the school was only an extension of the bureaucracy of the central government to carry out the political affairs of education and school administrators. This centralistic education governance did not give schools the authority to develop organizations, curriculum, learning, facility management, resources, and community participation. An education that has been managed centrally is considered not to affect the quality of education positively. Therefore, the government gave authority to the regions to regulate and manage the interests of the community based on aspirations of the stakeholders indirectly giving a spirit of change to the management of education. The granting of power and authority from the central government to the school level aims to strengthen stakeholder rights when making decisions [1,2] . This decentralized system assumes that school stakeholders will be more concerned if they have increased understanding of the reality that exists in schools effecting their decisions will be more appropriate [3]. In its implementation, education policies for managing the schools have not run optimally and completely. Whereas the granting of authority and discretion for schools to regulate their school management has actually long been proclaimed. In line with the implementation of regional autonomy which changed the orientation of school management that was once center-based to school-based, namely School Governance as a new paradigm in school operations. Meanwhile, the schools are given the flexibility to manage their own schools, but some education variables related to curriculum, exam implementation, and other education personnel are still regulated by the central government. This causes government policies giving greater authority to schools less than the maximum. Principals who should be able to innovate in developing their schools and become policy makers at school are not very visible and only become school managers. Many research results showed that the quality of leadership carried out by the principal had influenced the capacity of schools in improving the quality of teaching in school. This factor can be used to debate stronger control over governance in schools. The implementation of school governance can improve the quality of education by transferring significant decision-making authority from the central and local governments to their respective schools [4]. A straightforward adjustment in governing processes could develop the implementation of school governing substantially. In education, the implementation of governance is important in order to accomplish the fundamental public in education systems. The governance increases and improves the value of the schools as well as legitimizes schools as institutions. The governance in schools consists of the institutions and their relation to citizens, governments and stakeholders of education [5]. Nowadays, there is a growing realization that ensures 'good governance' is increasingly demanding. Good governance is a set of responsibilities, practices, policies, and procedures carried out by an institution to provide strategic direction to obtain objectives and resources used responsibly, accountable and transparent. Implementation of good governance in schools makes the term Good School Governance, which is a supporting tool for creating a school quality assurance system. The system of school governance associates a complicated and generous set of causal effect between correlated groups and individuals. A good corporate governance is an essential element of any organization that intends to maximize its effectiveness. Good governance means securing access to broader-based for companies [6]. Many of the empirical studies have proved that there is a widespread consensus that good corporate governance practices increase shareholder value. But how to measure the quality of corporate governance is still under debate [7,8]. Various researchers and organizations have identified different elements describing good corporate governance. Although governance is important for

organizations, there is no measure of corporate governance,which is acceptable worldwide, especially in the education system. This study is conducted to develop a conceptual framework for exploring the key factor in assessing the school governance practice in education school, especially in vocational schools. It also provides an exploration about the state if school governance in Indonesia.

2. Literature Review

2.1. School Governance

School Governance (SG) involves the basic definition of a school having the right to autonomy in carrying out its school management, especially in the management of human, financial and material resources in schools [9]. Theoretically, SG is a school management system that provides authority and power to school institutions to regulate school life in accordance with the potential, demands, and needs of the school concerned. SG changed the decision-making system by transferring authority in decision making and management to each of the stakeholders at the local level [10]. The granting of power and authority from the central government to the school level aims to strengthen stakeholder rights when making decisions [1,2].The transfer of authority in decisions of the central government to the school level is expected to make schools more independent and able to determine the direction of development in accordance with the conditions and environmental demands of their communities. In addition, the reasons for the decentralization of administrative and educational authority of central government agencies to schools assume that school stakeholders will be more concerned if they have increased understanding of the reality that exists in schools, and that their decisions will be more appropriate [3]. Based on the various definitions that have been raised above, it can be concluded that school governance is a model of the implementation of education management that gives greater authority (autonomy) to internal school managers to manage and manage their schools independently with the support of resources and participation of school residents and the community (stakeholders) to achieve the goals and ideals of the school in order to realize the transformation of the school within the framework of national education policy. Numerous researchers develop their work agreements based on principles of good governance as crucial dimensions in accomplishing good school governance. Hence, this study explored the dimensions of the school governance factor using the concept of UNDP principles of good governance presented in the literature and described below. **Transparency**. Transparency is defined as openness in a variety of subjects, such as in the democratic process,reporting and feedback, as well as the process of making decisions. It causes convenience in accessing information so that the citizens can comprehend it well. Therefore, evaluation of transparency in the world of education can be assessed through the accessibility of available information [5]. Transparency is marked by openness in the process of making-decision and in providing school information. Transparency ensures the freedom of information flow meaning that information can be directly received by those who need it. The principal should be able to provide information freely and be directly accessible to those who will be affected by the decision. The information provided must be in a form and media that are easy to understand. **Accountability**. Accountability is one of the main factors in governance that is defined as the formalised control linkage between the authorized stakeholders and the other accounts [11]. Meanwhile, according to [12], accountability is the outcome of the relationship in managing the process and reporting tools that aim to inform stakeholders. Accountability gives the schools and teachers greater power so that the parents and the community can directly hold liability from them. **Responsibility**. Basically, responsibility is followed by the accountable

creating awareness of being responsible for something and to another for loosing of that responsibility [11]. The implication of an integrated responsibility is based on effective interaction with stakeholders by focusing the crucial of school communication [12]. **Independency**. Independence is one of indicator professional behaviours meaning the ability to avoid pressure from other unauthorized parties. It also refers to freedom from any condition and inappropriate influences to create the proper and uncontaminated decision based on regulations and legislation [11]. **Fairness.** Fairness is fair treatment in satisfying the rights of stakeholders determined based on the consensus and the rules. The framework of school governance created in the organization should ensure and encourages equal treatment for everyone. There are two indicators demonstrating fairness. At the first, fairness is giving equal chances for men and women in developing or managing their welfare and the second is fairness in the rule of law [5].

2.2. A measurement model for school governance practices

Based on the review of the matter that has been discussed previously, this research developed a measurement model to measure the main key of school governance implementation in vocational high schools in Indonesia. There are several dimensions identified as proper measurement in constructing the implementation of school governance. As illustrated in Figure 1, there are five dimensions for evaluating the governance in vocational schools, namely transparency, accountability, responsibility, independence, and fairness.

3. Research Methodology

3.1. Data Sample

This study used primary data collected by questionnaires. Samples of this study were 815 respondents. Data was collected by distributing questionnaires to headmasters, teachers, and school operators in a number of private and public vocational high schools in all provinces in Indonesia. The choice of answers on this questionnaire used four Likert scales and each respondent was asked to give an answer 4 if strongly agree, 3 if agree, 2 if disagree and 1 if strongly disagree.

3.2. Measurement

Table 1: Summary of internal consistency of SG dimension

Dimension	Number of Items	Cronbach's Alpha
Good School Governance	25	0.938
Transparency	5	0.827
Accountability	4	0.878
Responsibility	5	0.894
Independency	6	0.864
Fairness	5	0.849

To measure the dimensions of each statement, a reliability analysis was performed. If the value of each dimension has greater than 0.7 it means that the dimension is appropriate to measure the variable [13,14],. Based

on the results of the Cronbach's alpha reliability test as described in Table 1, it is known that the value of each dimension is in the range 0.827 to 0.920 and for the variable of good school governance is 0.938. This indicates that the Cronbach's alpha values of dimensions and variable were higher than 0.70 meaning that 25 items were appropriate and reliable for measuring good school governance practices.

3.3. Data Analysis

This research began by describing the participated respondents using descriptive analysis. Then, the research continued using CFA analysis with two orders to measure the validity, goodness of the model and relationship of each dimension to the variable. The first order CFA was conducted to evaluate the factor loading and to estimate the relation between the items and its dimension. While, the second-order CFA was carried out to estimate factor loading of each dimension to the school governance variable as well as to measure the goodness of the proposed model. In the end, the index of each school governance dimension was calculated by dividing each dimension with an ideal score and multiplied it by 100%. On the other hand, the school governance index was obtained by summing each dimension and multiplied it by the equal score [15]. The result is revealed in the Table 2.

Table 2: The categories of school governance index

Good Governance Index	Category
0 <= IGG <= 20	*0 <= IGG <= 20 Very Bad*
20 < IGG <= 40	*20 < IGG <= 40 Bad*
40 < IGG <= 60	*40 < IGG <= 60 Fair*
60 < IGG <= 80	*60 < IGG <= 80 Good*
80 < IGG <= 100	*80 < IGG <= 100 Very Good*

4. Result and Analysis

4.1. Descriptive Statistics

Descriptive statistics was used to describe and summarize the profile of respondents participated in this research. From 815 respondents, 536 of them or 65.8% were headmaster or vice headmaster and 34.2% were teachers. In terms of the status of school, 495 respondents (60.7%) were from vocational public school meanwhile others were from private schools. Regarding the accreditations, only 332 or 40.7% respondents were from very good vocational schools with A-accreditation. The respondents were taken from all provinces in Indonesia in which the biggest number of respondents was from Central Java with 128 respondents.

4.2. Confirmatory factor Analysis

An analysis of the confirmatory factor is used to analyze the reliability and validity of the instrument as well as to confirm the predetermined measurements [13]. It can identify whether the proposed model and data are appropriate [16]. In general, the CFA is developed to construct the dimensions and variables by using related theory [17]. In this paper, the CFA with two orders was used to observe the validity of the proposed dimensions

as a measure of latent variables, goodness of the model and relationship of each dimension toward the latent variable.

4.2.1. First-Order CFA

This first-order CFA was conducted to estimate the value of the factor loading for each item and to estimate the relation between the items to their dimension. In this study, the main variable used was school governance, showing a causal effect relationship with the dimensions. The school governance had five dimensions composed of transparency, accountability, responsibility, independency, and fairness. Each dimension had five items except for the accountability with four items and independency with six items.   Evaluating the suitability of the data with the proposed model is conducted by estimating the standardized factor loading and checking the goodness of fit [18]. The suitability of the data and the model can be checked based on the value of x^2. If the value of x^2 is significant, it means that the resulting model is inadequate. Yet, the value of x^2 is sensitive because it is affected by the sample size and the complexity of the model [13]. Thus, it is not appropriate to reject a model if it only refers to the significance of x^2. Therefore, the measurement of model goodness can be assessed based on goodness of fit as a summary of the goodness of the model [19]. Goodness of fit index consists of absolute index (GFI, RMSEA, or SRMR), incremental fit index (CFI, NFI, NNFI), goodness index (GFI, CFI, AGFI) as well as fit index (RMSEA). The model is considered as a good model if there are three to four indices that meet the minimum standard or at least one index from each index. A match between the data and the proposed model is shown with the lower value of RMSEA (≤0.10), higher AGFI (≥0.8) and lower RMR (≤0.10). Whilst, the higher CFI, NFI, and NNFI values that are more than 0.90 indicate a match between the model and the data set [20, 21]. Based on the result, it is found that the model had a match with the data marked by the goodness of fit value that is matching with suggested statistics as shown in Table 3. Although the p-value is 0,000 and the GFI value is 0.84 which did not meet the threshold value, but the values were very close. On the other hand, the RMSEA value of 0.09, the RMR value of 0.01, the AGFI value of 0.80 met the recommended value meaning that there was a match between the model and the data set. The CFI value of 0.96, the NFI value of o0.95, and the NNFI value of 0.95 are higher than 0.90 indicated that the model goodness of fit was satisfied and the model was almost perfect.

Table 3: Summary of goodness of fit of SG dimensions

Goodness of fit	Suggested statistics	1st CFA	2nd CFA
p-value	≤0.05	0.00	0.00
Root mean square error of approximation (RMSEA)	≤0.10	0.09	0.09
Goodness of fit index (GFI)	≥0.90	0.84	0.83
Adjusted goodness of fit index (AGFI)	≥0.80	0.80	0.80
Root- mean-square residual (RMR)	≤0.10	0.01	0.01
Comparative fit index (CFI)	≥0.90	0.96	0.96
Normed fit index (NFI)	≥0.90	0.95	0.95
Non-Normed fit index (NNFI)	≥0.90	0.95	0.95

A good conceptual understanding of the dimensions and its items is showed by higher factor loading. The standardized factor loading for each item in a model should be at least 0.5 [13]. Based on the results of the CFA, it was found that the loading factors for each dimension were as follows: 0.68, 0.73, 0.66, 0.70 0.73 for transparency; 0.79, 0.78, 0.82, 0.82 for accountability; 0.81.0.84.0.83.0.76.0.73 for responsibility; 0.72, 0.75, 0.84, 0.80, 0.66, 0. 66 for independence; 0.69, 0.76, 0.66, 0.79, 0.74 for fairness as shown in Figure 1. Based on the results, it is found that all standardized loading factor values for each dimension were more than 0.5 and met the minimum suggested statistics. It indicates that each item used was valid and appropriate to construct the dimensions of school governance in vocational schools in Indonesia.
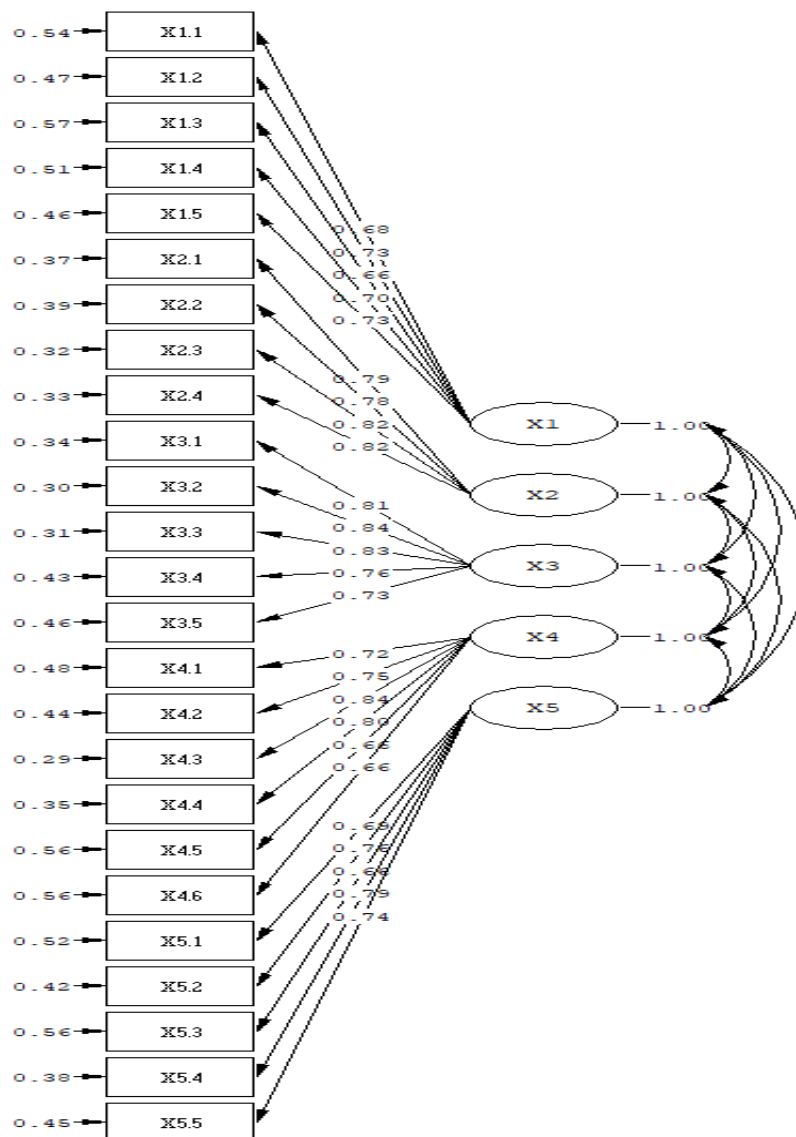
4.2.2. Second-order CFA

Figure 1: The first-order CFA

After evaluating the loading factors to assess whether the items were suitable for measuring each dimension

using the first-order CFA, then an evaluation using the second-order CFA was carried out to determine whether each dimension was appropriate for measuring school governance variable. The second-order CFA was conducted to assess whether five dimensions consisting of transparency, accountability, responsibility, independence, and fairness could measure the concept of school governance. Based on the result, although the p-value and GFI did not meet the suggested statistics, most of the other goodness of fit indices met the recommended statistics as listed in Table 3. In this study, although the p-value was 0.00 and GFI was 0.83 and they did not meet the suggested statistics, but the values were not adrift so far from the limit. Whilst, the RMSEA and RMR values were small than 0.1 that are 0.089 and 0.016 respectively. The value of AGFI = 0.8, CFI = 0.96, NFI = 0.95, and NNFI = 0.95 indicating that model was acceptable and fit with the data set because the values had exceeded the recommended statistical value.

After evaluating the goodness of the model, then the final measurement evaluation was carried out to assess the quality of the model using composite reliability (CR) and Avarage variance extracted (AVE). The CR was used to assess the convergent validity of construct to determine whether consistency exists between each tested variance. Meanwhile, the AVE is the variance that explains and measures the discriminant validity. If the CR and AVE value of each dimension are higher than 0.7 and 0.5, respectively, it indicates that the constructs are reliable and valid. Referring to Table 4, all dimensions for school governance constructs have good reliability and validity. The result shows that the AVE for all dimensions were above 0.5 that were 0.62, 0.77, 0.76, 0.68, and 0.66, respectively. It shows that all dimensions are within the acceptable criteria. The CR values for five dimensions were 0.89, 0.80, 0.94, 0.93 and 0.91, indicating that the constructs were reliable. In conclusion, the data were reliable and instruments were valid.

The factor loading estimation of each dimension toward the school governance variable is illustrated in Figure 2. The finding shows that second order CFA provided satisfactory model fit in which all construct measuring the school governance implementations had significant relation.

Table 4: The result of second order CFA

| Item for each dimension	Standardized regression weight (R^2)	AVE	CR
Transparency		0.62	0.89
QA.1 Reports of school performance and achievement are publicly submitted	0.68		
QA.2 Vocational school is transparent in accepting teachers, education staffs, and students	0.73		
QA.3 Handling of complaints of teachers, education staffs, and vocational students are done transparently	0.66		
QA.4 Vocational school is opened in collaboration with other parties	0.70		
QA.5 Vocational school is transparent about the curriculum, the syllabus, and student learning schedule	0.73		
Accountability		0.77	0.80
QB.1 The vocational school is able to explain the function of each element in the organizational structure	0.79		
QB.2 Each element in the organizational structure has proper ability	0.78		
QB.3 All elements in the organizational structure of vocational schools are responsible for their stakeholders	0.82		
QB.4 Elements in the vocational school organizational structure are capable of being responsible for every activity	0.82		
Responsibility		0.76	0.94
QC.1 Vocational school complies with applicable laws and regulations regarding the implementation of vocational schools	0.81		
QC.2 Vocational school carries out responsibilities to society and the environment so that business sustainability can be maintained in the long run	0.84		
QC.3 Vocational school is able to account for all activities carried out to all stakeholders	0.83		
QC.4 All duties and obligations have been carried out by vocational schools in accordance with the provisions and regulations	0.77		
QC.5 Vocational school carries out their duties and obligations in a timely manner.	0.73		
Independency		0.68	0.93
QD.1 The vocational school conducts teacher selection and recruitment	0.72		
QD.2 The vocational school fires Teacher	0.75		
QD.3 The vocational school determines the teacher's starting salary	0.84		
QD.4 The vocational school determines the increase of teacher salary	0.80		
QD.5 The vocational school formulates school budgets and expenditures	0.66		
Fairness		0.66	0.91
QE.1 The vocational school provides equal and fair treatment to related parties according to the benefits and contributions	0.69		
QE.2 The vocational school provides equal opportunities in the recruitment of education staff and students without discrimination	0.76		
QE.3 Vocational school implementa a reward and punishment system to all parties without discrimination	0.66		
QE.4 The recruitment process of teaching staff and vocational education is based on competence and track record	0.79		
QE.5 Vocational school is able to implement a proper service system in the management of educators	0.74		
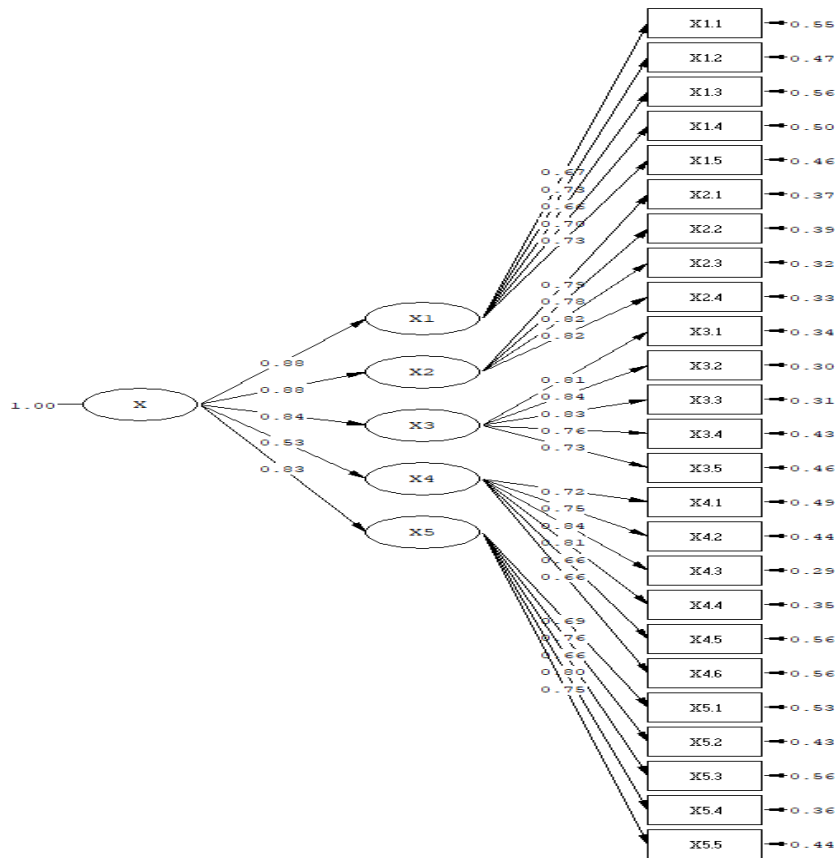
Figure 2: The second-order CFA

Based on Tabel 5, regression weights were statistically significant relationship with $p < 0.05$. It reveals that all items and dimensions had a good factor loading and were a proper means of assessing school governance in the vocational schools. This finding is also in line with [15] in which their study indicated that transparency, accountability, responsiveness, fairness were part of the implementation of good governance.

Table 5: The factor loading of the second-order CFA

Path	Standardized coefficient (R^2)	p-value	Squared multiple correlation (R^2)
GSG → Transparency	0.88	0.015	0.77
GSG → Accountability	0.88	0.014	0.78
GSG → Responsibility	0.84	0.016	0.70
GSG → Independency	0.53	0.014	0.28
GSG → Fairness	0.83	0.013	0.69

The standardized coefficient as shown in Table 5 shows that transparency and accountability were the key aspect of the school governance practices in vocational schools in Indonesia because they have the biggest value of factor loading that is 0.088 in each. The existence of transparency will have a great social impact at school, especially for those who are outside the reach of the internet [5]. Nowadays, information from the central level

is usually disseminated on the internet and not all parties can access that information. By the existence of transparency in schools, each party in an area facing difficulty accessing the internet will be able to easily access the information. Increased transparency at the school is considered to be able to eliminate obstacles in accessing the available information.On the other hand, one of the most important indicators of good governance is that there is an increase in accountability enabling trust in the organization [22,23]. Accountability is considered to be able to increase greater effectiveness in schools. This is mainly because with accountability, clarity of functions, structures, systems and organizational responsibilities can be achieved so that the implementation of governance can be done effectively [24]. Accountability in schools will result in the principal being fully responsible for school strategy, policy and management [11]. The other key factor constructing the school governance was the accountability dimension with a loading factor of 0.84. The principle of responsibility is important applied to an organization because this principle can foster organizational awareness that in every operation carried out, it will be accountable to the community. This principle will help organizations avoid negative actions [24]. Then, the loading factor of the fairness dimension was 0.83 and followed by the independence dimension was 0.53. In the organization that focuses on cost efficiency strategies, independence from organizational leaders significantly influences the organization. The presence of independent leaders can effectively increase company disclosure. The more independent a leader, the more efficient the organization he leads. Leadership independence influences organizational performance through the ability of leaders to provide effective management oversight. Monitoring by the leader will cause the employee to run the organization more efficiently which will ultimately have an impact on cost efficiency [25].

4.3. School Governance Index

School governance is the implementation of governance in the education field. The implementation of governance principles will bring positive impact to the implementation of quality government can be measured in five dimensions [26]. The results of measuring the principles of legal obedience in school governance is shown in Table 6. Legal obedience shows an index of 66.83 which means that the implementation of school governance in vocational schools in Indonesia was good. School governance transparency index is 81.61. This shows that transparency in vocational high schools in Indonesia was good. In the field of education, transparency can increase optimism at the local level. Transparency indicators can be measured by the availability of public information and the mechanism for obtaining it. Public information includes local government policies, preparation and use of funds, use of public facilities, public services, and accessibility of information in an easy, affordable, free and timely time [15]. Accountability in school governance in a vocational high school has an index of 77.55 indicated as a good category. Accountability is a starting point for developing quality relationships between schools and their stakeholders [12]. Accountability is considered to be the most effective method to apply school autonomy and responsibility, enhancing the culture of evaluation, and tracking the cycle of school performance measurement in schools. If accountability mechanisms are well structured and managed properly in schools, they will strengthen; the relationship between mission accomplishment and perceived strategy; social partner involvement; appreciation; and school added value [12]. The index of responsibility of school governance is 80.58. It reveals that responsibility in vocational high school in Indonesia was good. The principle of responsibility held in school governance can increase organizational awareness to make policies that can be accountable to society [24]. Then, the independence index

of school governance is 75.22. This reveals that independence in vocational high schools in Indonesia was good. Independent leaders will make better policies in terms of risk factors, environmental policies, welfare schemes. Independence is important for an organization because with its independence, the monitoring function can be carried out properly. It also ensures that the leader can fulfill his role objectively [25]. Thus, the school governance fairness index is 78.11 and was in the good category. Fairness is the same treatment in fulfilling the rights of stakeholders based on agreements and applicable rules. Fairness can be assessed from the availability of each person's guarantee to obtain quality services and protection.

Table 6: School governance index

Dimension	Governance Index	Category
Transparency	81,61	Good
Accountability	77,55	Good
Responsibility	80,58	Good
Independency	75,22	Good
Fairness	78,11	Good
School Governance Index	76.97	Good

5. Conclusion

This study identifies a reliable and valid instrument to construct the school governance practices in vocational schools in Indonesia. These instruments have a total of 25 measured items with five major dimensions that was transparency, accountability, responsiveness, independency and fairness. In general, the instruments proposed in this study have a model that matches the data set marked by fulfilling the goodness of fit criteria for the measurement model. The results of the first-order CFA show that the standardized loading factor for each dimension shows a reasonable standardized regression weights where each item meets suggested statistics. Likewise in the second-order CFA, standardized loading factor shows that the five dimensions had a strong relationship towards school governance practices with the dimensions of transparency and accountability are the main keys to success in implementing the school governance.. In addition, based on index scores, the application of school governance in vocational schools in Indonesia was in the good categories.

6. Limitation and Future Research

This paper only concentrates on exploring the validation of the instrument constructing the school governance practices in vocational schools in Indonesia using CFA with second order and the governance index. Hence, it is needed to develop analysis by modelling the relationship between the school governance and school effectiveness using structural equation modelling for further analysis.

References

[1]. T. Bush and D. Gamage, "Models of self-governance in schools: Australia and the United

Kingdomxs," *Int. J. Educ. Manag.*, vol. 15, no. 1, pp. 39–44, 2001.

[2]. A. Bandur, "School-based management developments : challenges and impacts," *J. Educ. Adm.*, vol. 50, no. 6, pp. 845–873, 2012, doi: 10.1108/09578231211264711.

[3]. D. Hopkins, "What we have learnt from school improvement about taking educational reform to scale," *Sch. Eff. Improv. Res. Policy Pract.*, vol. 4, no. 3, 2012.

[4]. D. Myers and R. Stonehill, *School based Management*. Office of Research Education: Cunsumer Guide, 1993.

[5]. M. Risteka, A. M. Raleva, and M. K. Sejdini, *Governance in Education*. Skopje: SEE University, 2010.

[6]. N. Bain and D. Band, *Winning Ways through Corporate Governance.* London: MacMillan Press Ltd, 1996.

[7]. L. Bebchuk, A. Cohen, and A. Ferrell, "What Matters in Corporate Governance?," *Harvard Law Sch.*, vol. 491, 2004.

[8]. A. Pahuja, "Developing a Measure of the Quality of Corporate Governance," *J. Innov. Heal. Informatics*, 2011, doi: 10.2139/ssrn.2622960.

[9]. A. D. E. Grauwe, "Improving the quality of education through school-based management: learning from international experiences.," *Rev. Educ.*, vol. 51, pp. 269–287, 2005, doi: 10.1007/s11159-005-7733-1.

[10]. D. Chapman, *School-Based Decision-Making and Management*. New York: Falmer Press, 1990.

[11]. M. Balarin, S. Brammer, C. James, and M. Mccormack, *The School Governance Study*, no. November 2018. University of Bath: Freshfields Bruckhaus Deringer, 2008.

[12]. D. M. Salvioni and R. Cassano, "School Governance, Accountability and Performance Management," *Int. J. Financ. Res.*, vol. 8, no. 2, p. 176, 2017, doi: 10.5430/ijfr.v8n2p176.

[13]. J. Hair, C. William, Black, J. Barry, and E. Rolph, *Multivariate Data Analysis. A Global Perspective*. New Jersey: Pearson Education, 2010.

[14]. R. Kumar and H. Singh, "Exploring the success factors for examining the potential of manufacturing system output," *Benchmarking An Int. J.*, vol. 25, no. 4, pp. 1171–1193, 2018, doi: 10.1108/BIJ-10-2016-0156.

[15]. L. Mursyidah and T. W. Abadi, "Measuring Good Governance for Better Government," *Adv. Soc. Sci. Educ. Humanit. Res.*, vol. 125, pp. 294–296, 2018, doi: 10.2991/icigr-17.2018.71.

[16]. H. Sümbüloğlu and B. Akdağ, *İleri biyoistatistiksel yöntemler*. Ankara: Hatipoğlu, 2009.

[17]. R. B. Kline, "Latent variable path analysis in clinical research: A beginner's tour guide," *J. Clin. Psychol.*, vol. 47, no. 4, pp. 471–484, 1991.

[18]. M. Al Hawari and T. Ward, "The effect of automated service quality on Australian banks' financial performance and the mediating role of customer satisfaction," *Mark. Intell. Plan.*, vol. 24, no. 2, pp. 127–147, 2006, doi: 10.1108/02634500610653991.

[19]. R. Skrinjar, V. Vusksic, and M. Stemberger, "The impact of business process orientation on financial and non-financial performance," *Bus. Process Manag. J.*, vol. 14, no. 5, pp. 738–754, 2008.

[20]. H. W. Marsh, J. Balla, and R. McDonald, "Goodness of fit indexes in confirmatory factor analysis: The effect of sample size," *Psychol. Bull.*, vol. 103, pp. 391–410, 1988.

[21]. L. T. Hu and P. M. Bentler, "Structural Equation Modeling, utoff Criteria for Fit Indexes in Covariance

Structure Analysis: Conventional Criteria Versus New Alternatives," *Struct. Equ. Model.*, vol. 6, no. 1, pp. 1–55, 1999.

[22]. I. Rai, *Performance Audit in Public Sector [in Bahasa Indonesia]*. Jakarta: Salemba Empat, 2014.

[23]. A. F. Wijaya, B. Supriyono, and P. Dewi, "Effect of Good University Governance and Organizational Commitment on the Performance of Private Higher Education Institution," *Adv. Econ. Bus. Manag. Res.*, vol. 93, pp. 169–173, 2018.

[24]. H. Siallagan and I. Januarti, "The Effect of Good Corporate Governance Implementation and Proportions of State Ownership on Banking Firms Market Value," *Int. J. Business, Econ. Law*, vol. 5, no. 1, pp. 28–37, 2014.

[25]. I. Dube and A. Pakhira, "Role Of Independent Director In Corporate Governance – Reference To India," *Corp. Board Role, Duties Compos.*, vol. 9, no. 1, pp. 50–83, 2013.

[26]. E. Pituringsih, "The Effect of Leadership Styles and Organizational Culture toward The Implementation of Good Governance as Moderation Variable: Study at Private Higher Education Institution in East Java," Malang: Universitas Brawijaya, 2010.