

The Effect of Budget Participation and Budget Feedback on School Quality High School/Vocational in Medan City

Rafika Wardani Pulungan^{1*}, Chandra Situmeang², Muhammad Ishak³
Faculty of Economics, Universitas Negeri Medan, Indonesia
*E-mail Correspondence: wardani.rafika@gmail.com

Abstract

The problem in this study is the relatively low Quality of Private Senior High Schools/Vocational High Schools in Medan City. Many factors can affect the quality of a school, including budget participation and budget feedback. This study aims to test the effect of Budget Participation and Budget Feedback on the Quality of Private Senior High Schools/Vocational High Schools (SMA/SMK) in Medan City. The population of this study was all Private Senior High Schools/Vocational High Schools in Medan City totaling 405 schools, of which 157 were Private Vocational High Schools and 248 were Private High Schools. The research sample was 35 schools using the Simple Random Sampling Method, with a quantitative research type. The data used are primary and secondary data. Primary data were obtained through direct distribution of questionnaires to respondents (research subjects), while secondary data were obtained from <https://bansm.kemdikbud.go.id/>. The independent variables used are Budget Participation (PA) and Budget Feedback (UA). The dependent variable used is School Quality (KS). This study uses multiple linear regression analysis techniques using the SPSS statistical test tool. Based on the results of partial and simultaneous tests, this study shows that Budget Participation and Budget Feedback have a significant effect on School Quality. This is evidenced by partial testing (t-test) of Budget Participation of 0.026 or less than 0.05, and Budget Feedback of 0.035 or less than 0.05. Then, the simultaneous significance value (F test) of 0.045 or less than 0.05. The conclusion of this study shows that the effect of budget participation and budget feedback on school quality shows significant results.

Keywords budget participation, budget feedback, school quality.

INTRODUCTION

The indicator for measuring the quality of education is the National Education Standards (SNP). SNP is a minimum criterion for the education system in the jurisdiction of the Unitary State of the Republic of Indonesia as stated in Amendment Number 19 of 2005 concerning National Education Standards which has been amended to Government Regulation Number 32 (Article 1) of 2013. SNP includes: (1) content standards, (2) process standards, (3) graduate competency standards, (4) educator and education personnel standards, (5) facility and infrastructure standards, (6) management standards, (7) financing standards, and (8) education assessment standards.

In terms of improving the quality of schools, the government has made efforts to develop and improve, one of which is the aspect of facilities and infrastructure. Development in the aspect of facilities and infrastructure will have a serious impact on the quality of education carried out in each school. This statement can be seen in the provision of school accreditation scores by the accrediting party/body. In Law Number 20 of 2003 Article 60 concerning the National Education System (SISDIKNAS 2003), it is stated that accreditation is carried out to determine the eligibility of programs and educational units on formal and non-formal education paths at each level and type of education. The accreditation



process is carried out periodically and openly with the aim of assisting and empowering educational programs and units to be able to develop existing resources in order to achieve national education goals. In the accreditation process there are measurement, assessment, and evaluation activities.

On the other hand, it is also necessary to know that these facilities and infrastructure can be realized and even operated in the learning process when supported by the available funds. Limited funds are often a source of problems in the operation of facilities and infrastructure in schools. In such conditions, there is a tendency for the accreditation assessment received by the school to not be in accordance with the school's expectations.

In 2018, the National Accreditation Board for Schools/Madrasahs (BAN-S/M) has conducted accreditation of schools in Indonesia. North Sumatra Province is one of the provinces that participated in it. In North Sumatra Province, there are around 458 Senior High Schools and Vocational High Schools that are carrying out accreditation. The following table will explain in more detail:

Table 1. School Accreditation Data for the Year 2019

Accreditation Results	Public High School	Private High School	Public Vocational School	Private Vocational School
A	32	70	8	40
B	15	102	22	101
C	24	12	9	18
Not Accredited	1	0	1	2
Jumlah	72	184	40	161

Source: Data processed from <http://bansm.kemdikbud.go.id/>, 2019

Based on the data above, it can be seen that there are still around 14.6% of Senior High Schools/Vocational Schools (SMA/SMK) in North Sumatra province that have relatively poor quality. Regarding the budget issue, many researchers have found that the role of the budget is very significant in influencing the performance of an institution. The increase in performance is always followed by an increase in quality, in other words, performance will increase when quality increases. In the school *setting* or area, improving the quality of the learning process will always be accompanied by funding or budget issues.

The budget has been widely known by many parties including the management of educational units. The budget is a tool for school management in allocating the resources they have. The budget contains financial issues both from the source of school unit income and also includes the allocation of expenditure funds. Therefore, the funding plan can be seen from the budget prepared by the management of the school unit. However, the function of the budget is not only limited to the things mentioned, but the budget is also according to Covalski *et al.* (2003), related to accounting, *responsibility*, performance measurement, and compensation. Thus, the budget is always intended for the purposes of management functions starting from planning and coordinating the activities of the institution (school

unit), allocating resources, motivating workers, and showing social norms in the environment of the institution concerned. Given the importance of the budget, the budget has been a relatively long research theme. The many aspects related to budget issues, the theme of this research will try to trace the characteristics of the budget that make a quality budget towards the quality of management of educational service providers.

Therefore, the researcher wrote a scientific paper in the form of a thesis with the title: "The Influence of Budget Participation and Budget Feedback on the Quality of Senior High Schools/Vocational Schools in Medan City".

METHOD

Location and Time of Research

This study examines the influence of independent variables, namely budget participation and budget feedback on the dependent variable, namely school quality. The place or location of the study was carried out at Senior High Schools/Vocational Schools in Medan (Private). The selection of research locations is Private Senior High Schools/Vocational High Schools in Medan City.

Operational Definition of Variables

Operational definition of variables is a way to find and measure variables by formulating them briefly and clearly, and without causing various interpretations. The operational definitions in this study include:

a. Budget Participation (BPP)

Budget participation is the level of managerial participation in preparing the budget and influencing the achievement of budget objectives in the responsibility center. Budget participation provides employees with the possibility to communicate information they have to other employees, so that the information can be shared evenly with other employees in relation to budgeting. Budget participation will be measured by a questionnaire that has been developed by Jane Ratini Puspa (2014) . The measurement of this variable uses a questionnaire instrument with a measurement scale using a rating scale, with the criteria always, often, sometimes, and never (Sugiyono, 2017:93). The criteria are as follows:

<u>Score Weight</u>
Score 1 = Never (TP)
Score 2 = Sometimes (KK)
Score 3 = Frequent (SR)
Score 4 = Always (SL)

1. *I always play a big role in budgeting in institutions (schools).*
2. *The boss always explains specific reasons for revising the budget.*
3. *I always discuss budget related issues with my superiors.*
4. *My influence is always taken into account in finalizing the budget.*
5. *I always contribute to the preparation of the budget.*



6. *My boss always provides a sufficient frequency of discussions to discuss the budget initiatives that I propose.*

Budget Feedback (UA)

Budget feedback plays an important role in budgeting to produce the expected quality and standards in planning, controlling, leading, and managing. Feedback focuses on the expansion obtained by employees at the predetermined task level and time period. Budget feedback will be measured by the Kenis (1979) questionnaire which has been updated by Retno Pratiwi (2012) and Nopita Helmi (2016). The measurement of this variable uses a questionnaire instrument with a measurement scale using a rating scale, with the criteria always, often, sometimes, and never (Sugiyono, 2017:93). The criteria are as follows:

<u>Score Weight</u>
Score 1 = Never (TP)
Score 2 = Sometimes (KK)
Score 3 = Frequent (SR)
Score 4 = Always (SL)

1. *I have received some feedback on my achievements regarding budget goals.*
2. *The realized budget is always compared with the previously planned variance.*
3. *I always get feedback and direction/guidelines on budget deviations that occur.*
4. *The superior will always provide direction for improvement if there is a budget difference in my section.*
5. *My boss always tells me how well I am doing in achieving my budget targets.*

School Quality (KS)

School quality is defined as a process of managing school needs through continuous improvement with quality resources and aims to meet customer desires, in this case related to education. School quality will be seen based on secondary data, namely school accreditation results, and measured by the accreditation scale size like this:

- Score 1 = Not Accredited
- Grade 2 = Accreditation C
- Grade 3 = Accreditation B
- Grade 4 = Accreditation A

Operational Instruments of Research Variables

Table 2. Operational Instruments of Research Variables

Variables	Indicator	Description	Item Number
Budget Participation (PA (X ₁))	1. Involvement (Contribution)	a. The need to give an opinion.	1, 3

	In the Budget Process	b. Participation in budget preparation.	
	2. Individual Influence on Budget Preparation	c. The magnitude of the influence on the determination of the final budget. d. Often superiors ask for opinions or suggestions when the budget is being prepared.	5, 6
	3. Commitment to Executing the Budget	e. Satisfaction in budget preparation. f. Willingness to give opinions.	2, 4
Budget Feedback (UA (X ₂))	1. Improved Performance in Budget Achievement	a. Obtain a number of responses and directions on budget deviations. b. How often does the superior provide an assessment after the implementation and budget objectives have been achieved?	2, 5
	2. Budget Variants	c. Directions for improvement. d. Efforts to achieve budget targets.	3, 4
	3. Budget Goal Achievement	e. Realized as planned.	1
School Quality (KS (Y))	1. Quality of Education	a. School Accreditation.	BAN-S/M Accreditation Data

Source: Processed by researchers, 2019

Data Analysis Techniques

To support the results and accuracy of the research, the research data obtained was obtained using statistical tools with the help of the SPSS program.



Data Analysis Model (Multiple Linear Regression Analysis)

In general, regression analysis is basically a study of the dependence of a dependent variable on one or more independent variables, with the aim of estimating and/or predicting the population average or the value of a known independent variable (Ghozali, 2016).

To support the results and accuracy of the research, the research data obtained will be analyzed with statistical tools through the help of the SPSS program. The analysis technique used to test the hypothesis is multiple regression analysis, because there are two independent variables and one dependent variable. Regression analysis is used to determine the extent of the influence of budget participation and budget feedback *on* the quality of high schools/vocational schools in the city of Medan. The regression equation model to test the hypothesis with the following formulation:

$$KS = a + \beta_1 PA + \beta_2 UA + \varepsilon$$

Information:

KS = School Quality

A = Constant

β_1, β_2 = Regression Coefficient

PA = Budget Participation

UA = Budget *Feedback*

ε = *Error Term*

Hypothesis Testing

To test the research hypothesis, multiple regression analysis tools are used. This regression aims to test the influence/relationship between one dependent variable and more than one independent variable. To test whether the proposed hypothesis is accepted or rejected, testing is carried out on the research variables by testing in the following manner:

Determination Coefficient Test (R^2)

The coefficient of determination (R^2) is used to measure the extent to which the model is able to explain the variation of the dependent variable (Ghozali, 2016). The coefficient of determination ranges from zero to one ($0 \leq R^2 \leq 1$). This shows that if $R^2 = 0$ it indicates no influence between the independent variable and the dependent variable, if R^2 is getting bigger approaching 1 it indicates the stronger influence of the independent variable on the dependent variable and if R^2 is getting smaller approaching zero then it can be said that the smaller the influence of the independent variable on the dependent variable.

RESULTS AND DISCUSSION

Determination Coefficient Test (R^2)

The coefficient of determination essentially measures how far the model's ability to explain the dependent variable. The value of the coefficient of determination is between zero and one. A small R^2 value means that the ability of the independent variables to explain the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

The results obtained from the coefficient of determination test (R^2) can be seen in the following table.

R² Test Results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.419 ^a	.176	.124	.61268

Source: SPSS Data Test Results (Appendix B.5.2.)

It is known that the coefficient of determination value is $R^2 = 0.176$. This value means that all independent variables, namely Budget Participation (PA) and Budget Feedback (UA) can explain the School Quality variable by 17.6% while the remaining 82.4% is explained/described by other variables outside this study.

Partial Test (t-Test)

The t-test is used to determine the greatest influence between each independent variable, namely Budget Participation and Budget Feedback, on the dependent variable, namely School Quality. Decision making is based on a significance probability of 0.05 (5%). If $t_{count} > t_{table}$ at significance = 5% and the probability value $< level\ of\ significance$ of 0.05, then the independent variable has an effect on the dependent variable. If otherwise, $t_{count} < t_{table}$ at significance = 5% and the probability value $> level\ of\ significance$ of 0.05, then the independent variable does not have an effect on the dependent variable.

Partial Test Results (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.703	.718		5.158	.000
	PA	-.083	.036	-.437	-2.336	.026
	U.A.	.101	.046	.412	2.203	.035

a. Dependent Variable: KS

Source: SPSS Data Test Results (Appendix B.5.3.)

t value t_{table} at $\alpha = 0.05$; with df: $n - (k+1)$; $35 - (2 + 1) = 32$ two-way test is 2, 03693 then it can be explained as follows:

1. Budget Participation (PA) towards School Quality (KS)

The calculated value of Budget Participation is -2.336 and the *sig value* is 0.026. It can be interpreted that the calculated t value is $-2.336 < t_{table} 2.03693$ and *sig* $0.026 < 0.05$, so it can be concluded that there is an influence of Budget Participation (PA) on School Quality (KS).



2. Budget Feedback (UA) on School Quality (KS)

Calculated t value of Budget Feedback (UA) is 2.203 and the *sig value* is 0.035. It can be interpreted that the calculated t value of $2.203 > t \text{ table } 2.03693$ and $sig \ 0.035 < 0.05$, then it can be concluded that there is an influence of Budget Feedback (UA) on School Quality (KS).

Simultaneous Test (F Test)

Simultaneous test (F test) is a test used to show whether all independent variables included in the model have a joint influence on the dependent variable. The results of the simultaneous test (F test) in this study are shown in the table below.

Simultaneous Test Results (F Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2,560	2	1,280	3.409	.045 ^b
	Residual	12.012	32	.375		
	Total	14,571	34			
a. Dependent Variable: KS						
b. Predictors: (Constant), UA, PA						

Source: SPSS Data Test Results (Appendix B.5.4.)

Based on table 4.13 above, it is known that the calculated F value is 3.409 and *sig* 0.045. Because the calculated F value of $3.409 > F \text{ table } 3.29$, $sig \ 0.045 < 0.05$, it can be concluded that Budget Participation and Budget Feedback have a significant effect on School Quality.

The Effect of Budget Participation and Budget Feedback on School Quality (H_a)

This study aims to determine and explain the influence of Budget Participation and Budget Feedback on the Quality of Private Senior High Schools/Vocational Schools (SMA/SMK) in Medan City. A total of 35 schools were selected as samples using *simple random* sampling technique. The sampling was 1 (one) respondent in each school. Respondents who served as Principals numbered 27 people, Vice Principals numbered 5 people, and Teachers/Administrative Staff (TU or Administration section) numbered 3 people, with an average work experience of more than 1 (one) year.

The results of this study indicate, based on the *R Square value* from the analysis using SPSS, the value obtained is 0.176. It can be concluded that the influence given by the Budget Participation and Budget Feedback variables on School Quality is only 17.6%. The remaining 82.4% of the School Quality variable is influenced by other variables not examined in this study. Meanwhile, the results of the study obtained from the F test show that the calculated F value is $3.409 > F \text{ table } 3.29$, $sig \ 0.045 < 0.05$. It can be concluded that H_a is accepted, namely Budget Participation and Budget Feedback simultaneously have a significant effect on School Quality, and this regression model is feasible to use.

This research is in line with the research of Noor Azis (2011), Nopita Helmi (2016), Yudi Sekorat Boangmanalu (2014), Deki Putra (2013), Cecilia Lelly Kewo (2014), and Matthew A. Abata (2014), which states that budget participation and budget feedback affect managerial performance, which of course will also affect the quality of an organization, one of which in this study is the school.

The budget is a supporter or driver of the effectiveness and efficiency of education management in schools. In the implementation of education, the budget is an inseparable part of the study of education management in schools. One of the things that greatly determines the quality of a school is good managerial performance from the internal school, because with this performance it will create a quality/high-quality learning system. It can be ascertained that a quality school means that the learning process that occurs in it will also be of high quality.

The following is the influence of each variable that has been tested in this study, namely as follows.

Budget Participation Affects School Quality

Budget participation describes the involvement of managers in preparing budgets at the organization's responsibility center (school). Milani (1975) stated that participation allows for better communication, interaction with each other and working together in teams to achieve organizational goals. The higher the level of manager involvement in the budgeting process, the more it will improve organizational performance. And of course, increasing performance will affect the quality of the organization.

Based on the results of this study which show the t_{value} of budget participation is $t_{\text{count}} - 2.336 < t_{\text{table}} 2.03693$ and $sig 0.026 < 0.05$, then the budget participation variable in this study cannot be ignored because it has led to a relationship between the budget participation variable and school quality. And this can be categorized as significant in social research.

This study supports previous studies conducted by Nopita Helmi (2016), Yudi Sekorat Boangmanalu (2014), Deki Putra (2013), and Cecilia Lelly Kewo (2014), which showed that budget participation is a process where subordinates/budget implementers are given the opportunity to be involved and have influence in the budget preparation process. Several studies related to budget participation include Budiman *et al.* (2014), Matthew A. Abata (2014), Yeyen (2013), Krishnan *et al.* (2012), Jane Ratini Puspa (2014), Michael J. Mucha (2011), Mutiara Sri Rezeki Situmeang (2017), and Chong (2002), all of which show that budget participation has an effect on managerial performance. In addition, this study is also consistent with research conducted by Milani (1975), Brownell and Hirst (1986), and Noor Azis (2011), which shows that managers who participate in budget preparation will internalize the standards and objectives set and encourage personal satisfaction from the work of achieving the budget so that it will encourage increased managerial performance.

This study means that the budget is very important for schools, but a quality budget cannot guarantee one hundred percent (100%) improvement in the quality of education or the quality of schools. A quality budget only emphasizes the continuity of effective education in schools. Based on the description above, two important things can be known,



namely: first, budget participation is one of the factors that influence school quality. This can be seen in school quality indicators, where not all school quality indicators are influenced by the budget, but there is a role of budget participation that influences school quality. Second, the partial test results on budget participation are 0.026. This cannot be ignored because these results indicate that budget participation has a relative effect on school quality.

Budget Feedback Affects School Quality

Budget feedback is a series of activities to ensure the achievement of goals and increase performance motivation in an organization, including schools. Becker and Green (1962) in Kenis (1979) stated that feedback on budget objectives that have been achieved is the most important variable in providing motivation. If members of the organization cannot know the results obtained from a budget implementation to achieve targets, then the members do not have enough basis to feel the achievement of targets, and there is no incentive to show better performance, which ultimately becomes dissatisfied. Because with the feedback obtained from the achievement of budget targets and the evaluation of the implementation of programmed activities, all individuals who participate in the budget will be motivated to improve performance and avoid deviations in budget implementation.

Based on the results of this study which show the calculated t value of budget feedback is $t \text{ count } 2.203 > t \text{ table } 2.03693$ and $sig \ 0.035 < 0.05$, then the budget feedback variable in this study has an influence on school quality.

The partial test result on budget feedback of 0.035 proves that if budget feedback is implemented well in an organization, then the higher the managerial performance in carrying out its duties and responsibilities. However, if budget feedback is not implemented well and adequately in schools, then the little budget feedback will weaken the performance which will later have an effect or influence on the quality of education in schools.

This study supports previous studies conducted by Noor Azis (2011), Nopita Helmi (2016), Yudi Sekorat Boangmanalu (2014), Deki Putra (2013), Cecilia Lelly Kewo (2014), and Matthew A. Abata (2014). Several studies related to budget feedback include Johan Arifin (2007), M. Nobel Darmansyah (2015), Nouri and Kyj (2008), Retno Pratiwi (2012), Yeyen (2013), Pitkänen and Lukka (2011), Becker and Green (1962), Izzetin Kenis (1979), Brownell and Hirst (1986), and Covaleski *et al.* (2003) all of which indicate that budget feedback has a significant effect on improving managerial performance, which will later also affect the quality of an organization, one of which is a school. High evaluation or feedback *in* the budget will motivate better improvements to the quality of the school and the achievement of budget targets that have been made.

CONCLUSION

Based on the research results and discussions presented in the previous section, the following conclusions can be drawn:

1. Budget Participation Influences the Quality of Private Senior High Schools/Vocational Schools (SMA/SMK) in Medan City. This shows that the involvement of schools as participants in budget preparation has a direct influence on improving school quality.

2. Budget Feedback Influences the Quality of Private Senior High Schools/Vocational Schools (SMA/SMK) in Medan City. This shows that the response or response of school management has a direct influence on improving school quality.
3. Budget Participation and Budget Feedback simultaneously affect School Quality. This shows that the higher the involvement or participation in budget preparation and feedback *given* by the school to the school, the more significant the quality of the school will be.

REFERENCES

- Abata, Matthew A. 2014. "Participative Budgeting and Managerial Performance in the Nigerian Food Products Sector." *Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics (GJCRA) An Online International Research Journal* (ISSN: 2311-3162) 1(3):148–67.
- Ahmad, Shaleh Nazili. 2011. "Education and Society." Yogyakarta. Media Words.
- Arifin, Johan. 2007. "The Influence of Budgeting Style Characteristics on Cost Efficiency." *SINERGI, Business and Management Studies* 9(1):23–35.
- Asmuni. 2013. "The Concept of Quality and Total Quality Management (TQM) in the World of Education." *TA'DIB* 18(01):16–42.
- AZ, Yeyen. 2013. "The Influence of Budget Revision, Budget Participation, Level of Difficulty, and Evaluation and Feedback on Effective Budget Achievement (Empirical Study on Regional Government Work Units of Payakumbuh City)." Padang State University.
- Azis, Noor. 2011. "Analysis of the Influence of Budget Preparation Participation, Budget Clarity and Feedback on Improving Managerial Performance Through Job Satisfaction and Environmental Uncertainty as Moderating Variables." *Management Analysis* ISSN : 14411-1799 5(1):56–74. National Accreditation Board of Schools/Madrasahs. 2018. "Results of Accreditation of Senior High Schools/Vocational High Schools in 2018." (<https://bansm.kemdikbud.go.id/>).
- Becker, Selwyn and David Green Jr. 1962. "Budgeting And Employee Behavior." *The Journal Of Business* 35(4):392–402
- Brownell, Peter and Mark Hirst. 1986. "Reliance on Accounting Information, Budgetary Participation, and Task Uncertainty: Tests of a Three-Way Interaction." *Journal of Accounting Research* 24(2):241–49.
- Budiman, Caesar Arif, Ria Nelly Sari, and Vince Ratnawati. 2014. "The Effect of Budget Preparation Participation on Managerial Performance with Leadership Style, Motivation and Job Relevant Information as Intervening Variables." *SOROT Journal* ISSN 1907 – 364X 9(1):86–103.
- Covaleski, Mark A., John H. Evans III, Joan L. Luft, and Michael D. Shields. 2003. "Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration." *Journal Of Management Accounting Research* 15:3–49.



- Chong, Vincent K. and Kar Ming Chong. 2002. "The Role of Feedback on the Relationship between Budgetary Participation and Performance." *Pacific Accounting Review* 14(2):33–50.
- CNN Indonesia. 2019. "World Bank: Indonesia's Education Quality Is Still Low (2018)." (<https://m.cnnindonesia.com/gaya-hidup/20180607113429-284-304214/bank-dunia-kualitas-pendidikan-indonesia-still-low/>).
- Darmansyah, M. Nobel. 2015. "The Influence of Budget Objective Characteristics on the Performance of Regional Government Apparatus in Indragiri Hulu Regency." *Jom. FEKON* 2(2):1–15.
- Fadhli, Muhammad. 2017. "Management of Educational Quality Improvement." *TADBIR: Journal of Educational Management Studies* 1(02):215–40.
- Freire, Paulo. 1993. "PEDAGOGY OF THE OPPRESSED. 30TH ANNIV." edited by MB Ramos and D. Macedo. London, England: The Continuum International Publishing Group.
- Ghozali, Imam. 2016. "Application of Multivariate Analysis with IBM SPSS 23 Program." Semarang: BPF Diponegoro University.
- Harahap, Sofyan Syafri. 2013. "Budgeting: Complete Planning Budgeting." Jakarta. PT. Raja Grafindo Persada.
- Helmi, Nopita. 2016. "The Effect of Budget Participation, Clarity of Budget Targets, and Budget Feedback on Managerial Performance." Syarif Hidayatullah State Islamic University Jakarta.
- Ministry of National Education, Directorate General of Primary and Secondary Education Management. 2011. "International Standard Schools." 1–15.
- Kenis, Izzettin. 1979. "Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance." *THE ACCOUNTING REVIEW* 54(4):707–21.
- Kewo, Cecilia Lelly. 2014. "The Effect of Participative Budgeting, Budget Goal Clarity and Internal Control Implementation on Managerial Performance." *Research Journal of Finance and Accounting* ISSN 2222-1697 (Paper) ISSN 2222-2847 (Online) 5(12):81–88.
- Kuncoro, Mudrajad. 2009. "Research Methods for Business and Economics." Jakarta. Erlangga.
- Krishnan, Ranjani, Eric Marinich, and Michael D. Shields. 2012. "Participative Budgeting, Psychological Contracts, and Honesty of Communication."
- Kyridis, Argyris, Helen Tsakiridou, Christos Zagkos, and Manolis Koutouzis. 2011. "Educational Inequalities and School Dropout in Greece." *International Journal of Education* ISSN 1948-5476 3(2):1–17.
- Ma'arif, Syamsul. 2011. "Pioneering of International Standard Schools: Between Ideals & Facts." *Walisongo* 19(2):399–428. 2018. "Draft Guidelines for the School/Madrasah Accreditation 2018." edited by
- Fatkhuri, DH AR, F. Irfan, and I. Setiawan. Indonesia: BAN-S/M ISBN: 978-602-14680-6-7.

- Marjuki, Djemari Mardapi, and Badrun Kartowagiran. 2018. "Development of Accreditation Model for Senior High Schools/Islamic Senior High Schools (SMA/MA)." *Journal of Educational Research and Evaluation* 22(1):105–17.
- Mardiasmo, 2009. "Public Sector Accounting." Yogyakarta. Andi Offset.

