Implementation of School Based Management in
SMP Muhammadiyah 2 Kalasan Sleman Yogyakarta

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Authors’ contributions

This work was carried out in collaboration among all authors. Author Nuryani designed the study, performed the statistical analysis, wrote the study, and wrote the first draft of the manuscript. Authors EH and SA managed the analyses of the study. Author HW managed the literature searches.

All authors read and approved the final manuscript.

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ABSTRACT

School-Based Management (SBM) is implemented with the principles of independence, cooperation, participation, openness and school accountability; however, the application of SBM in each school is different. SMP Muhammadiyah 2 Kalasan Sleman Yogyakarta is one of the schools implementing SBM. This phenomenon has prompted research on the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan Sleman Yogyakarta. The purpose of this study was to determine the level of school independence, the level of school cooperation, the level of school cooperation, the level of stakeholder participation, the level of school openness, and the level of school accountability in the application of school-based Management at SMP Muhammadiyah 2 Kalasan. We used a non-experimental quantitative research method with a descriptive approach to explore the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan Sleman Yogyakarta. Participants in this study consisted of 40 people. The data collection process was carried out through questionnaires, interviews and documentation. The results showed that the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan was in a suitable category as indicated by: (1) school independence has been running well (2) school cooperation, namely cooperation between school members and with parties outside

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the school is well established (3) forms of participation of stakeholders (government, community, and school residents), namely in the form of financial support, material support/facilities, thought support, and personnel support in good category; (4) school openness has been running well, and (5) school accountability has gone well by providing responsibility for the process and results of program implementation as well as school finances to school members, school committees, foundations and the government. Based on the results of this study, it is suggested for other schools in Indonesia that implement school-based management to make school independence, school cooperation, and the ability of schools to increase community participation as the foundation for implementing school-based management to build better school quality.

**Keywords:** Implementation; school-based management; SMP muhammadiyah.

### ABBREVIATIONS

**SBM:** School-Based Management  
**SNP:** National Education Standards  
**PDM:** Regional Leaders of Muhammadiyah  
**SMC:** Sedekah Merem Community

### 1. INTRODUCTION

The Indonesian national education system is intended to ensure equitable distribution of educational opportunities, improve the quality and relevance of education, as well as the efficiency of education management in facing the demands of globalization. The current era of globalization is faced by more complex challenges and increasingly tough competition for human resources so that superior human resources who master science and technology are needed. One of the government's efforts to produce excellent human resources is through education.

In the early days of educational reform, Indonesia faced a fundamental problem. It is the quality of education which tended to be low. This is evidenced by, among others, UNESCO (2000) data on the Human Development Index ranking, which is the composition of the scales of educational attainment, health and income per head which is showed that the human development index in Indonesia is decreasing. Among 174 countries in the world, Indonesia ranks 102nd in 1996, 99th in 1997, 105th in 1998, and 109th in 1999. Besides, the real evidence of the declined education in Indonesia is the occurrence of student brawls. The action of the dispute is usually triggered by trivial problems which have a tremendous impact. The world community has witnessed through the print and electronic media of the messy education in Indonesia.

According to the Ministry of National Education (2001: 1-2), the low quality of education in Indonesia is partly due to the centralized education system and the minimal participation of the community, especially parents in the delivery of education at schools. Centralistic (centralized) implementation policies where almost everything are regulated in detail from the center has caused schools to lose their independence, creativity and initiative to take the necessary procedures without any guidance from the educational bureaucracy above them. So far, community participation (stakeholders) has been more in the form of financial support, is and less involved in the process of decision making, implementation, monitoring, evaluation and accountability, so that schools do not have the burden to be accountable for the operation and results of education to the community (stakeholders) [1].

To be able to solve the problem of the low quality of education, it is necessary to make efforts to improve the education system in Indonesia. The government's step in addressing this is by reorienting the implementation of education, namely from centre-based quality education management to school-based Management of teacher improvement or school-based Management (Depdiknas, 2001: 3). This change in the education delivery system is expected to be able to overcome existing educational problems.

Mulyasa (2003: 11) states that through school-based management, the government provides broad autonomy to schools by involving the community to manage school resources and allocate them according to local needs. Community involvement is intended so that people can better understand, assist and control the implementation of education in schools. Schools, together with the community, are given the authority to manage school resources and allocate them according to local priorities, needs and potentials, and to
be accountable to both the community and government. School-based management which is characterized by school autonomy and community involvement is the government's response to symptoms of dissatisfaction that arise from the community regarding school performance and the low quality of education [2].

Further explained, school-based management is expected to increase efficiency, quality, equity, and relevance. Increased efficiency, among others, is achieved through the flexibility to manage resources, community participation, and simplification of the bureaucracy. Meanwhile, quality improvement can be obtained, among others, through parental involvement in schools, flexibility in school and classroom management, application of incentive and dissenitive systems. Increased equity, among others, is achieved through increased participation in certain groups, especially the poor. While increasing the relevance, among others, can be done by the flexibility and flexibility of schools to develop school curricula according to environmental needs.

The implementation of school-based management is affirmed in Law no. 20 of 2003 concerning the National Education System Article 51, paragraph (1), "the management of early childhood, primary and secondary education units is implemented based on minimum service standards with the principle of school or madrasah-based management". Then in PP. 19 of 2005 concerning National Education Standards (SNP) Article 49, paragraph (1), "The management of primary and secondary education units implements school-based management which is demonstrated by independence, partnership, participation, openness and accountability". With the implementation of school-based management, it is hoped that school independence will grow to manage school resources, increase school cooperation or partnerships, increase the participation of school members and the community, increase transparency and accountability of school management [3].

Currently, various models of SBM implemented in every school, but the results are not always satisfied in improving the quality of schools (Ivarado, Francis, & Adriatico, 2019). The obstacles that occur in the SBM, among others are (1) have not understood the concept of MBS are intact and right by the stakeholders (stakeholders); (2) resistance to change because of interest, technical and managerial incapacity, or being tied to traditions and customs that have crystallized in the school body and the education office; (3) difficulties in applying the principles of SBM (independence, cooperation, participation, openness and accountability); (4) the involvement of school stakeholders has not been optimal, and (5) there has not been optimal teamwork in implementing SBM (Depdiknas, 2009: 31-32) [4].

With the various problems in implementing SBM, there is a need to research the implementation of SBM in schools that are successful on its performance, so that it can become a piece of knowledge for other schools wishing to apply the same thing. SMP Muhammadiyah 2 Kalasan is a private school that implements a school-based management system. In the Kalasan sub-district, there are 4 state junior high schools and 6 private junior high schools. SMP Muhammadiyah 2 Kalasan is one of the largest private schools in Kalasan sub-district, seen from the number of students reaching 489 students (in 2019) with a total of 15 groups (parallel classes). This number is far more than the private school equivalent in Kalasan sub-district. SMP Muhammadiyah 2 Kalasan is also trusted by the community as the first alternative school where prospective students are not accepted into public schools. In terms of academic achievement, SMP Muhammadiyah 2 Kalasan is in 5th place out of 10 equivalent schools in Kalasan District, and in 109th place out of 136 SMP in Sleman Regency. While the non-academic achievements, SMP Muhammadiyah 2 Kalasan was able to score the best female fighter at the National level (2017) and winners in various district and provincial martial arts competitions from the Tapak Suci Putera Muhammadiyah college which was fostered in the Muhammadiyah 2 Kalasan Middle School environment. This research was conducted to explore the implementation of MBS in SMP Muhammadiyah 2 Kalasan, by looking at the level of independence of cooperation, participation, openness, and school accountability.

1.1 Research Questions

What is the level of independence, cooperation, participation, openness and accountability of schools in the process of implementing SBM at SMP Muhammadiyah 2 Kalasan?
1.2 Research Objectives

The purpose of this research is to see the level of independence, cooperation, participation, openness and accountability of schools in the process of implementing SBM at SMP Muhammadiyah 2 Kalasan.

2. LITERATURE REVIEW

2.1 Education Management

The term management comes from the English verb manage, which in Indonesian means to manage. According to Terry n Franklin (2003:4), management is a process consisting of planning, organizing, mobilizing, and controlling activities, which are carried out to determine and fill the outcome objectives which are realized by the use of humans and other resources. From this understanding, management can be understood as planning, mobilizing, controlling and managing activities [5]. If this definition is applied in education, then the meaning becomes planning activities, mobilizing arrangements, controlling and managing education. In line with this understanding, Mulyasa (2003: 20) defines education management as anything related to the direction of the education process to achieve the goals set among short term, medium-term and long term goals. Meanwhile, according to Suharsimi Arikunto (2012: 18), education management is an activity or a series of activities that seeks to carry out the process of managing the cooperative business of a group of people who are members of educational organizations that have been previously determined, to be effective and efficient [6].

From some of the definitions above, it can be concluded that education management is a process of managing education through the collaboration of a group of people by utilizing various resources that seek to achieve educational goals. In performing these educational goals, educational management functions are required, which include planning, organizing, implementing, and supervising the educational process so that the defined educational goals can be achieved.

2.2 School-Based Management (MBS)

In general, school-based management is defined as a management model that provides greater autonomy to schools and encourages participatory decision-making that directly involves all school members ( principals, teachers, employees, students, parents, and the community) to improve school quality based on national policies. Wohlhstetter and Mohram put forward a definition that includes a broader meaning (1996) cited from Nurkolis (2006: 2). comprehensively, school-based management means a political approach to redesign school organizations by giving authority and power to school participants at the local level to advance their schools [7]. School-based management in the same sense expressed by Myers and Stonehill, quoted from Umaedi (2008: 4.3) is a strategy to improve the quality of education through the transfer of decision-making authority from the central government to the regions and individual schools so that school principals, teachers, students, and parents of students have more control over the educational process [8].

Besides, the Ministry of National Education (2009: 10) defines school-based management as a management model that provides greater autonomy to schools, provides flexibility to schools, and encourages direct participation of all school members (teachers, students, principals, employees) and community (parents of students, entrepreneurs, etc.) to improve the quality of schools based on national education policies and applicable laws and regulations. With this autonomy, schools are given the authority and responsibility to make decisions according to the needs, abilities and demands of the school as well as the community or existing stakeholders.

Dornseif (1996: 9) says “the goal of decentralization is to make school more responsive to the needs of students. Decentralization assumes that less district regulation allows teachers more time for planning, delivering, and improving instruction. SMB gives critical instructional decisions to the school”[9].

From this definition, it can be concluded that school-based management is a model of education management that gives schools greater authority (autonomy) to manage their schools supported by the participation of school members and the community by the framework of the national education policy. It can also be said that school-based management is essentially the alignment of resources carried out independently by schools in involving all relevant interest groups (stakeholders) with schools directly in the decision-making process to meet school goals.
2.3 Characteristics of School-Based Management

School-based management aims to make schools independent or empower schools through the provision of authority (autonomy) to schools and encourage schools to make participatory decision-making, directly involving stakeholders.

Surya Darma (2010: 9) explains that school-based management is applied with the following assumptions:

1) By granting greater autonomy to schools, schools will be more creative, initiative, and innovative in improving school performance;
2) By providing greater flexibility to schools to manage their resources, the school will be more flexible and agile in providing and utilizing resources optimally to improve school quality;
3) Schools know better about their strengths, weaknesses, opportunities, and threats so that they can optimize the use of available resources to advance the school;
4) Schools know more about their needs, especially educational inputs that will be developed and utilized in the educational process following the characteristics of subjects and the level of development as well as the needs of students;
5) Decision making made by the school is more suitable to fill the needs of the school because it is the school who knows best what is the best for the school;
6) The use of educational resources is more effective and efficient if school members and local communities control it;
7) The involvement of school members and the community in decision making will be able to increase the sense of ownership, dedication, transparency, accountability and public trust in the school;
8) Schools are more responsible for the quality of their respective education to the government and local governments, parents of students, and the community in general so that the school will make every effort to implement and to achieve the planned education quality targets;
9) Schools will be able to compete fairly with other schools in improving the quality of education through creative and innovative efforts supported by parents, local communities, and local government; and schools can respond quickly to changes, community aspirations, and a rapidly changing environment, Surya Darma (2010: 9). [10]

2.4 Improving the Quality of Education through SBM

In an absolute meaning, Sallis (2002: 40-43) explains that something is called quality if it meets the highest standards and cannot be surpassed so that quality is considered something ideal that cannot be compromised, such as goodness, beauty, or truth. Quality in this concept indicates superior status and position with high quality. If it is related to the educational context, the idea of absolute quality is elite because only a few educational institutions can provide high quality education to students, and most students cannot reach it [11].

In Indonesia, quality in an absolute meaning can be seen from the existence of several excellent schools, both from community-based schools and schools initiated by the government. Some excellent schools are schools that want to be different, with a uniqueness that other schools don’t have.

Meanwhile, in a relative meaning, Sallis (2002: 44-45) said that something is said to be of acceptable quality when a product or service has met existing requirements or criteria or standards. The product or service does not have to be the best but fills established standards, including fulfilling customer objectives. In conclusion, this context it depends on the measure, whether the standard is high, medium, or low.

In the world of education in Indonesia, quality in a relative sense (standard) is applied by referring to several predetermined criteria. The education standard is stipulated in PP. 19 of 2005 concerning National Education Standards (SNP), which confirms that to improve the quality of education, eight national education standards have been established. Apart from these standards, the government also checks standards relating to school performance and the feasibility of education management through the school accreditation system.

Departemen Pendidikan Nasional, (2009: 24) states that SBM in its entirety is to achieve not only the quality of education, but also to fill the National Education Standards (SNP).
Table 1. School management in fulfillment of SNP by SBM

<table>
<thead>
<tr>
<th>School Management</th>
<th>The implementation of SBM (independent, partnership/cooperation, participation, openness, accountability)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Planning</td>
<td>Implementation</td>
</tr>
<tr>
<td>Monitoring/evaluation</td>
<td>Coordination</td>
</tr>
<tr>
<td>Coordination</td>
<td>Communication</td>
</tr>
</tbody>
</table>

**THE SCHOOL ASPECT**

<table>
<thead>
<tr>
<th>Fulfilment of National Education Standard</th>
<th>Graduate competence standard (SKL)</th>
<th>Content standard (SI)</th>
<th>Teaching and Learning process standard</th>
<th>Assessment</th>
<th>Educators and education personnel</th>
<th>Facilities and infrastructure</th>
<th>Management</th>
<th>Financing</th>
</tr>
</thead>
</table>

Fig. 1. Research framework
This statement is confirmed in PP. 19 of 2005 concerning SNP Article 49, paragraph (1) states "the management of education units at the primary and secondary education levels implements school-based management which is shown by independence, partnership/cooperation, participation, openness, and accountability". The link between the fulfilment of the SNP that is managed and the principles of SBM can be seen in Table 1.

2.5 Implementation of School-Based Management

Implementation of school-based management (SBM) as a model for managing education in schools is demonstrated by independence, partnership/cooperation, participation, openness, and accountability (PP No. 19 of 2005) [12]. One of the efforts to determine the condition and existence of SBM implementation in schools, research needs to be done. This MBS research focuses more on obtaining data and information in the field related to the implementation of SBM principles in schools, namely independence, partnership/cooperation, participation, openness and accountability. Therefore, to determine the direction and objectives of the study, mind mapping was created, as shown in Fig. 1.

3. MATERIAL AND METHODS/EXPERIMENTAL DETAILS/METHODOLOGY

This research is quantitative non-experimental research with a descriptive approach method. In this study, trying to describe a symptom or an event that becomes the object of research without giving special treatment to the item, and not looking for relationships or explaining comparisons between variables, so it does not require a hypothesis (Sugiyono, 2009: 56) [13]. In line with this understanding, this descriptive study aims to obtain information about the level of school independence, school cooperation, forms and levels of stakeholder participation, school openness and school accountability in the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan.

This research was conducted at SMP Muhammadiyah 2 Kalasan Sleman Yogyakarta with as many as 40 research subjects consisting of the principal, deputy principal, teachers, employees, and the school committee. Data obtained by questionnaires, interviews and documentation study. The preparation of a questionnaire in this study used a technique developed by Rensis Likert or commonly called the Likert Scale Model, which contains 4 (four) answer choices, namely (SS) = Strongly Agree, (S) = Agree, (KS) = Disagree, and (TS) = Totally Disagree, with the highest score of 4 and the lowest score of 1 with 48 statement items. The interview guide was prepared using questions that were used to gather information related to the indicators of each variable. The documentation guide is designed based on what documents to explore related to the research variables.

The instrument used was a questionnaire given to 40 respondents as school stakeholders. To produce a reliable instrument, we first tested the instrument reliability. This refers to the opinion of Sugiyono (2016) that research instruments must be tested for their feasibility both in content and in construction before they are used or distributed to respondents. In this research, the instrument has been through a scope and construct validation test carried out in consultation with experts (judgment experts).

The data obtained from the research were then analyzed descriptively. The data analysis was carried out by calculating the mean (mean) and percentage. From the calculation of the average score obtained, it can be identified the level of the tendency of the research variables based on the categorization of trends using the comparison criteria for the ideal average score (Anas Sudijono, 2009: 176)[14]. The categorization is as follows:

4. RESULTS

The data taken is information related to the implementation of SBM at SMP Muhammadiyah 2 Kalasan, which includes levels of independence, cooperation, participation, openness, and school accountability. The research data are described as follows.

From the research data in Table 3, the ideal average (Mi) and the ideal standard deviation (SDi) can be calculated. Furthermore, the assessment categories for each variable are made according to the formula described in Table 2. Based on the categories in Table 2, the level of independence, cooperation, participation, openness and accountability of SMP Muhammadiyah 2 Kalasan can be seen in Table 4.
### Table 2. Category score

<table>
<thead>
<tr>
<th>Score (X)</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Score (x) ≥ Mi + 1.5 Sdi</td>
<td>Very good</td>
</tr>
<tr>
<td>Mi + 0.5 Sdi to Mi + 1.49 Sdi</td>
<td>Well</td>
</tr>
<tr>
<td>Mi - 0.49 Sdi to Mi + 0.49 Sdi</td>
<td>Pretty good</td>
</tr>
<tr>
<td>Mi - 1.49 Sdi to Mi - 0.5 Sdi</td>
<td>Less good</td>
</tr>
<tr>
<td>Score ≤ Mi - 1.5 Sdi</td>
<td>Not good</td>
</tr>
</tbody>
</table>

Note: Mi (ideal average) = ½ (ideal maximum score + ideal minimum score), and SDi (ideal standard deviation) = 1/6 (maximum ideal score - minimum ideal score)

### Table 3. Total score of school-based management implementation questionnaire

<table>
<thead>
<tr>
<th>Number</th>
<th>Variable</th>
<th>Number of items</th>
<th>Score max</th>
<th>Score min</th>
<th>Score</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>School independence</td>
<td>48</td>
<td>7680</td>
<td>1920</td>
<td>6009</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>School cooperation</td>
<td>8</td>
<td>1280</td>
<td>320</td>
<td>989</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>School participation</td>
<td>12</td>
<td>1920</td>
<td>480</td>
<td>1477</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>School openness</td>
<td>8</td>
<td>1280</td>
<td>320</td>
<td>952</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>School accountability</td>
<td>6</td>
<td>960</td>
<td>240</td>
<td>710</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Overall Implementation of SBM</td>
<td>82</td>
<td>13120</td>
<td>3280</td>
<td>10137</td>
<td></td>
</tr>
</tbody>
</table>

### Table 4. Categorization of variable values

<table>
<thead>
<tr>
<th>Number</th>
<th>Variable</th>
<th>Value range</th>
<th>score</th>
<th>category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>School independence</td>
<td>X ≥6.240</td>
<td>= Very good</td>
<td>6009</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5.280 to 6.230,4</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4.329,6 to 5.270,4</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3.369,6 to 4.320</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 3.360</td>
<td>= Not good</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>School cooperation</td>
<td>X ≥ 1.040</td>
<td>= Very good</td>
<td>989</td>
</tr>
<tr>
<td></td>
<td></td>
<td>880 to 1.038,4</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>721,6 to 878,4</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>561,6 to 720</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 560</td>
<td>= Not good</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>School participation</td>
<td>X ≥ 1.560</td>
<td>= Very good</td>
<td>1477</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1.320 to 1.557,6</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>1.082,4 to 1.317,6</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>842,4 to 1.080</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 840</td>
<td>= Not good</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>School openness</td>
<td>X ≥ 1.040</td>
<td>= Very good</td>
<td>952</td>
</tr>
<tr>
<td></td>
<td></td>
<td>880 to 1.038,4</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>721,6 to 878,4</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>561,6 to 720</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 560</td>
<td>= Not good</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>School accountability</td>
<td>X ≥ 780</td>
<td>= Very good</td>
<td>710</td>
</tr>
<tr>
<td></td>
<td></td>
<td>660 to 778,8</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>541,2 to 658,8</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>421,2 to 540</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 420</td>
<td>= Not good</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Overall Implementation of SBM</td>
<td>X ≥ 10.660</td>
<td>= Very good</td>
<td>10137</td>
</tr>
<tr>
<td></td>
<td></td>
<td>9.020 to 10.643,6</td>
<td>= Well</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>7.396,4 to 9003,6</td>
<td>= Pretty good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>5.756,4 to 7.380</td>
<td>= Less good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>X ≤ 5.740</td>
<td>= Not good</td>
<td></td>
</tr>
</tbody>
</table>
From Table 4, it can be seen that the total score of school-based management implementation is in the good category. This score is derived from the total score for each variable. The variables of school independence, school cooperation, participation, school openness, and school accountability are all in the good category. Based on the results of this data, it can be concluded that the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan, Sleman, is categorized as good.

From the results of interviews with various parties at SMP Muhammadiyah 2 Kalasan, as well as observations, it is known that the implementation of SBM at SMP Muhammadiyah 2 Kalasan is as follows:

1. The independence of the school is in a good category, this is shown by the implementation of authority in curriculum development and learning programs by involving the resources they have. Curriculum development at SMP Muhammadiyah 2 Kalasan is carried out by a designated curriculum development team. As for the role of teachers as compilers of learning programs by developing existing learning syllabuses and compiling lesson plans (RPP) and other learning tools. Teachers are required to make learning devices and submit them to the principal (to be signed), and to him, the school provides rewards in the form of performance allowances. If the teacher makes a learning device, he is entitled to a performance allowance, but if the teacher does not make it, then he does not get the performance allowance.

2. The independence of the school is also evident in the authority of the school in fulfilling both educators and education personnel, of the total 31 educators (teachers) only 2 PNSD teachers are seconded, the rest are teachers with honoraria from the school. In contrast, nine education staff are all honorary (paid by the school). In the fulfillment of facilities and infrastructure, schools do not wait for assistance from the government in providing school facilities, but with tuition fees (SPP) and development donations from school residents and student guardians. If there is assistance from the government, it is only in the form of stimulant funds, and the rest is done together with school residents and students’ parents.

3. Independence in school financing is in the good category; research data shows that the most extensive school income comes from school residents and students’ parents, it can be seen from the following table.

<table>
<thead>
<tr>
<th>No.</th>
<th>Source of funds</th>
<th>Amount of Fund (IDR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Central government</td>
<td>502,593,648</td>
</tr>
<tr>
<td>2</td>
<td>Regional government</td>
<td>199,104,000</td>
</tr>
<tr>
<td>3</td>
<td>Public</td>
<td>1,300,297,000</td>
</tr>
</tbody>
</table>

(Source: APBS 2019/2020)

Pusan and local government funds are in the form of BOS funds, while community funds are in the form of SPP, development donations and funds obtained from the SMC (Sedekah Merem Community) program.

4. The implementation of school collaboration both with the school community (internal) and with the community outside the school (external) is well established. Good cooperation within schools is indicated by the division of tasks, so that teachers and employees work according to their respective duties. Good collaboration within the school is also evident in the implementation of coordination meetings led by the program coordinator. Collaboration with the community outside the school is carried out well, including the existence of a partnership program with SMP as Kalasan working group, cooperation with the police in providing traffic education to students of SMP Muhammadiyah 2 Kalasan. Cooperation in the health sector is carried out with health coaching, anti-drug counselling in collaboration with the Kalasan Puskesmas, School collaboration is also carried out by socializing and providing motivational training for Elementary School (SD) students at SMP Muhammadiyah 2 Kalasan as an effort to recruit new prospective students, and this has become effective so that SMP Muhammadiyah 2 Kalasan is widely known by the surrounding community. Good cooperation is also carried out by channelling graduates to
continue their high school education. This collaboration is well-established with SMA / SMK both public and private in the Kalasan environment and its surroundings, thereby minimizing graduates of SMP Muhammadiyah 2 Kalasan leaving/dropping out of school.

5. Stakeholder participation in the implementation of school-based management is in a good category. This stakeholder support is in the form of financial support, materials/facilities, thought support and personnel support. Funding support is shown by development contributions, education fees, and also the sedekah merem community (SMC) alms program, which involves all school members. Material/facility support is obtained including the use of a large football field, good and smooth road access, donations book. While the support of personnel and thoughts can be seen from the implementation of IHT (In House Training), workshops, training by supervisors and agency representatives, as well as relevant agencies in improving the competence of school residents.

6. School openness is evident from the involvement of school members and communities represented by school committees in the preparation and supervision of school programs and school finances. This is shown by the school committee meeting in the formulation and ratification of school programs and finances.

7. The program that has been prepared and the budget plan that has been determined by the committee meeting will then be informed to school service users, to school residents and the community (parents of students) through school letter, school committee meetings with school residents and the community (parents of students) to socialize school programs and finances.

8. With the existence of programs and finances that have been jointly determined by school residents and the school committee and then implemented together, the school will make a report on the school program and finances as a form of school responsibility to the community.

9. The school also makes an accountability report for the program implementation process and school finances then reports it to the community (parents of students), to the foundation (Persyarakatan Muhammadiyah) and also to the Sleman district education office.

10. To related agencies (the Sleman district education office, Muhammadiyah organization), the school makes a written report that is validated by the school principal and acknowledged by the school committee as the supervisor of program implementation. While the form of school responsibility to the community (parents of students), the school organizes a communication platform by meetings held every 3 months. Schools present parents/guardians of students in the context of delivering programs and school finances as well as reporting on program implementation and school financial conditions. From the meeting that was held, the school provided opportunities for community members (parents/students' parents) to submit complaints/complaints about the program implementation process and school finances. With the existence of this communication platform, members of the community are more confident in the implementation of education at SMP Muhammadiyah 2 Kalasan.

5. DISCUSSION

The tabulated questionnaire results in Table 4 are supported by the results of interviews with school principals, vice-principals, school committees and other school members and there are documents that support the independence of the school in implementing school-based Management at SMP Muhammadiyah 2 Kalasan which is running well which is indicated by implementing school authority in curriculum development and having the ability to fulfil resources, among financing, human resources and facilities and infrastructure.

Internal and external cooperation is going well. Internal school cooperation has been well developed with the synergy between school activity units which are school teamwork or between individual school members. There is good coordination from program coordinators appointed. School external cooperation has been carried out with the government, the community in the school committee and elementary and secondary schools. The collaboration has been going well and has a real contribution to the progress of the school, including in increasing the number of students each year, curriculum development, teacher competency development,
the fulfillment of funds, infrastructure facilities, implementation of other community programs.

Participation in the implementation of school programs in the form of financial support/money, material support/facilities, thought support, and support funds. The biggest support from the community is in the form of financial support. Overall, participation in the implementation of school programs is in the excellent category. This participation is very important for the successful implementation of educational programs. As stated in a study in Nigeria, it shows that participation in the form of voice/opinion expression as well as participation in the manual work of youth committees can make an important contribution to the continuity of School-Based Management (MBS) (Bako Umar, 2017)[15].

The openness of schools related to school programs and funds is in the excellent category. School programs and funds are formulated jointly by involving school residents and school committees. The school creates a media/forum for communication and information on school programs and finances in the form of direct communication by inviting the community, through circulars, announcement boards, school websites, and socialization of school activities.

School accountability is in a suitable category, that is the school has provided responsibility for the process and results of program implementation and school finances to school members, school committees, foundations, and the government. Schools establish an accountability mechanism for the operation and effects of program implementation through reports conveyed in meetings with school members, school committees, foundations, and the government. School members and school committees are satisfied with the accountability delivered by the school with no protests. The results of this study are in line with a study comparing responsibility, authority, and accountability in school-based and non-school-based management conducted by Grinshtain, Y. and Gibton (2018). In his research, it was stated that accountability to various parties in turn would increase the strong concern (commitment) of the related parties for what was happening at school. Accountability is a demand that must be carried out by the principal as a result of the implementation of authority and SBM is a strategy that can be used by school principals to reduce the gap between authority and accountability (Grinshtain, Y. and Gibton, D, 2018)[16].

6. CONCLUSION

Overall, the implementation of school-based Management at SMP Muhammadiyah 2 Kalasan is in a suitable category. The performance of school-based management which is indicated by an adequate level of school independence, a right level of school cooperation, stakeholder participation in the form of funds, facilities, thoughts and personnel in good categories, good school openness, and school accountability have gone well.

CONSENT

All authors acknowledge that 'written consent has been obtained from other parties who agreed to the publication of this data and report and accompanying pictures. A copy of the written approval is available for review by the Editorial Office / Chief Editor / Editorial Board of this journal

COMPETING INTERESTS

Authors have declared that no competing interests exist.

REFERENCES


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