

Research Article

# Evaluation of Minimum Service Standards (SPM) of Education Administration

(A Study on MTSN Batang)

Maskur <sup>1\*</sup>, Indra Kertati <sup>2</sup>, Charis Christiani <sup>3</sup>

<sup>1</sup> Magister Administrasi Publik Universitas 17 Agustus 1945 Semarang, Indonesia; email: [bpkmaskur45678@gmail.com](mailto:bpkmaskur45678@gmail.com)

<sup>2</sup> Magister Administrasi Publik Universitas 17 Agustus 1945 Semarang, Indonesia; email: [indrakertati@untagsmg.ac.id](mailto:indrakertati@untagsmg.ac.id)

<sup>3</sup> Magister Administrasi Publik Universitas 17 Agustus 1945 Semarang, Indonesia; email: [charischristiani@untagsmg.ac.id](mailto:charischristiani@untagsmg.ac.id)

\* Corresponding Author: [bpkmaskur45678@gmail.com](mailto:bpkmaskur45678@gmail.com)

**Abstract.** This study aims to analyze the implementation of the Minimum Service Standards (SPM) for education administration in MTsN Batang, identify supporting and inhibiting factors, and formulate recommendations for service improvement. The study used a mixed-methods design with an evaluative approach to the CIPP model. Quantitative data were collected through questionnaires from 60 respondents, while qualitative data were collected through in-depth interviews and observations. Quantitative data were analyzed using descriptive statistics and Kruskal-Wallis tests, while qualitative data were analyzed using Miles and Huberman's thematic analysis. The study found that SPM implementation reached 72%, with the highest achievement in student administration (85%) and the lowest in financial administration (58%). The Kruskal-Wallis test showed a significant difference in perception between groups ( $p=0.032$ ). The thematic analysis identified three themes: digitization of services, human resource capacity, and transparency of accountability. The implications of the research show the need to increase human resource capacity, optimize management information systems, and strengthen coordination with the Ministry of Religion.

**Keywords:** Education Administration; Madrasah Tsanawiyah; Minimum Service Standards; Policy Evaluation; Public Service.

## 1. Introduction

The Minimum Service Standard is a policy instrument in ensuring the quality of public services in the education sector. The constitutional basis of SPM begins with Article 31 (1) of the 1945 Constitution, which guarantees every citizen the right to education. Law Number 20 of 2003 concerning the National Education System, Article 11, Paragraph 1, emphasizes that the government is obliged to provide quality educational services and facilities. The implementation of SPM is strengthened through Law Number 23 of 2014 concerning Regional Government, which defines SPM as a provision for the type and quality of minimum basic services.

The legal umbrella of SPM is strengthened by Government Regulation Number 2 of 2018 concerning Minimum Service Standards and Government Regulation Number 19 of 2005 concerning National Education Standards. For madrasahs, it is regulated in Permenag Number 90 of 2013 concerning the Implementation of Madrasah Education. Public service regulations are regulated by Law Number 25 of 2009, which establishes the principles of public interest, legal certainty, professionalism, participation, openness, and accountability.

Permenpan RB Number 15 of 2014 concerning Service Standard Guidelines strengthens service quality standards. The main problem is the gap between the regulatory mandate and implementation. Theoretically, public administration, according to Denhardt and Denhardt (2015) in the New Public Service, emphasizes services oriented to the public interest through transparency and accountability as mandated by Law Number 25 of 2009. The concept of public service, as articulated by Zeithaml, Parasuraman, and Berry (1990), emphasizes five dimensions of quality in line with Permenpan RB Number 15 of 2014. MTS Batang, with 720 students and 48 educators, faced concrete problems.

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First, from a transparency perspective, Law Number 14 of 2008 on Public Information Disclosure limits stakeholder access to financial information. Second, with respect to the responsiveness of Law Number 25 of 2009, Article 34, the complaint-handling system has not been standardized. Third, from the accountability aspect of Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance, documentation has not been integrated. Fourth, from the perspective of the efficiency of Permendikbud Number 9 of 2020, there is a duplication of data. This gap is in line with Mahmudi (2019), who found that 60% of madrasas have not reached the standard of Government Regulation Number 19 of 2005.

Hidayat and Wijaya (2020) identified limitations in human resources under Permendiknas Number 24 of 2008 concerning Administrative Personnel Standards. Firman and Rahman (2020) found weak accountability, despite Government Regulation Number 48 of 2008 mandating funding transparency. This research is focused on: (1) The level of achievement of the implementation of SPM in education administration, (2) Differences in perception between stakeholder groups, (3) Supporting and inhibiting factors, as well as optimization strategies.

## **2. Literature Review and Conceptual Development**

### **Public Administration and New Public Service**

Public administration has undergone a paradigm shift from Old Public Administration to New Public Management to New Public Service. Denhardt and Denhardt (2015) developed the New Public Service with seven principles: serving citizens rather than customers; putting the public interest first; valuing citizenship; thinking strategically and acting democratically; recognizing the complexity of accountability; serving rather than controlling; and valuing people, not productivity.

This principle is in line with Law Number 25 of 2009, Article 3, concerning the principle of public service implementation that prioritizes the public interest, professionalism, participation, and accountability. Dwiyanto (2017) strengthened with five indicators of public administration quality: productivity, service quality, responsiveness, responsibility, and accountability, which are relevant to Permenpan RB Number 15 of 2014. In the context of education, the five indicators serve as a reference for performance evaluation in accordance with Government Regulation Number 19 of 2005 on management standards, which regulate the effectiveness and efficiency of educational unit management, and serve as the main theoretical framework of this research.

### **Minimum Service Standards (SPM)**

The Minimum Service Standard is the provision on the type and quality of basic minimum services, as stipulated in Government Regulation Number 2 of 2018, Article 1. SPM guarantees citizens' basic right to quality education in accordance with Article 31 of the 1945 Constitution. The technical basis is set out in Permendikbud Number 23 of 2013 on SPM Basic Education. For madrasas, Permenag Number 90 of 2013 Article 24 regulates management standards, including planning, implementation, and supervision. SPM education includes eight components according to Government Regulation Number 19 of 2005: curriculum, educators and education personnel, infrastructure, financing, management, assessment, and special services.

Specifically for administration, Permendiknas Number 24 of 2008 regulates the qualifications and competencies of administrative personnel. SPM administration includes six aspects: student affairs (Permendikbud Number 1 of 2021 concerning PPDB), personnel (Law Number 5 of 2014 concerning ASN), finance (Government Regulation Number 48 of 2008 concerning Education Funding), infrastructure facilities (Permendiknas Number 24 of 2007), curriculum (Permendikbud Number 22 of 2016), and public relations (Law Number 14 of 2008 concerning KIP). The six aspects are the main variables of this study.

### **Quality of Public Services**

The quality of public services, according to Zeithaml, Parasuraman, and Berry (1990), is measured using the SERVQUAL model, which comprises five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. This model is in line with Permenpan RB Number 15 of 2014 Article 20, which regulates the components of service standards, including legal basis, requirements, system mechanisms and procedures, timeframe, cost, service products, infrastructure, implementation competencies, internal supervision, complaint handling, number of implementers, service guarantees, security guarantees, and performance evaluation. Ratminto and Winarsih (2015) added that the principle of quality service must include simplicity, clarity, certainty of time, accuracy, security, responsibility,

completeness of facilities, ease of access, discipline, politeness, and comfort in accordance with Article 21 of Law Number 25 of 2009.

In the context of madrasas, the quality of service also reflects Islamic values such as trust and professionalism, according to Permenag Number 90 of 2013. Sallis (2015) stated that the quality of educational services is the extent to which institutions meet stakeholder expectations. This concept is strengthened by Government Regulation Number 19 of 2005, Article 49, which concerns standards for the management of educational units and the efficiency and effectiveness of educational implementation.

### **Public Policy Evaluation**

Policy evaluation is the assessment of the benefits or value of policies, programs, and projects (Dunn, 2018). Stufflebeam and Coryn (2014) developed the CIPP (Context, Input, Process, Product) model. Context evaluation analyzes needs and problems in accordance with Government Regulation Number 2 of 2018, Article 4, concerning the determination of SPM based on government affairs. Input evaluation assesses the quality of resources in accordance with Permendiknas Number 24 of 2008 concerning qualification standards for administrative personnel.

Evaluation of the process of measuring implementation in accordance with Permenpan RB Number 15 of 2014 concerning service procedures. Product evaluation assesses results in accordance with Government Regulation Number 8 of 2006 concerning performance reporting. Anderson (2014) identified evaluation criteria: effectiveness (achievement of goals in accordance with Government Regulation Number 2 of 2018), efficiency (use of resources in accordance with Government Regulation Number 48 of 2008), adequacy, equity (access in accordance with Law Number 20 of 2003 Article 5), responsiveness (satisfaction in accordance with Law Number 25 of 2009), and accuracy. The CIPP model and Anderson's criteria were used to evaluate the implementation of SPM in accordance with the applicable regulatory framework.

## **3. Research Methods**

The research uses mixed methods, applying the evaluative type of the CIPP model in accordance with Government Regulation Number 2 of 2018, Article 9, concerning SPM evaluation. It will be held at MTsN Batang from September to November 2025. The focus of the evaluation of the implementation of SPM for education administration includes six aspects in accordance with the Minister of National Education Regulation Number 24 of 2008 in the 2024/2025 school year. Quantitative purposive sampling of 60 respondents: 1 madrasah head, 3 deputy heads, 25 teachers, 10 education staff, 5 committees, and 16 parents. 8 qualitative informants in accordance with Permendiknas Number 24 of 2008.

Data collection uses triangulation methods in accordance with Law Number 25 of 2009. The 1-5 Likert scale questionnaire with 60 items covering six aspects of SPM has been tested for validity and reliability (Cronbach's Alpha = 0.928). Qualitative data through in-depth interviews, participatory observation, and documentation in accordance with Permenpan RB Number 15 of 2014, Government Regulation Number 48 of 2008, and Permendiknas Number 24 of 2007. Quantitative analysis using descriptive statistics and the Kruskal-Wallis test. SPM Achievement:  $(\text{Total Score} / \text{Maximum Score}) \times 100\%$ . Categories: Excellent (81-100%), Good (61-80%), Adequate (41-60%), Less (21-40%), Very Less (0-20%). Qualitative analysis uses Miles and Huberman with thematic analysis. The validity of data through credibility, transferability, dependability, and confirmability in accordance with Law Number 14 of 2008 and Law Number 25 of 2009.

## **4. Results**

### **Descriptive Analysis**

The implementation of SPM in education administration has reached 72% in the good category but has not yet reached the optimal target of 85%, according to Government Regulation Number 2 of 2018. Table 1 shows the level of SPM implementation across educational aspects.

**Table 1.** Achievement Level of Implementation of SPM Education Administration.

Yes	Administrative Aspects	Red	SD	Achievement (%)	Category	Legal Basis
1	Student Affairs	4.25	0.58	85	Excellent	Permendikbud No. 1/2021
2	Curriculum	3.90	0.65	78	Good	Permendikbud No. 22/2016
3	Public Relations	3.75	0.72	75	Good	UU No. 14/2008
4	Kepegawaian	3.50	0.68	70	Good	UU No. 5/2014
5	Sarana Prasarana	3.25	0.75	65	Good	Permendiknas No. 24/2007
6	Finance	2.90	0.82	58	Enough	PP No. 48/2008
	Average	3.59	0.70	72	Good	PP No. 2/2018

Based on Table 1. Student administration reaches 85% (mean=4.25, SD=0.58) according to Permendikbud Number 1 of 2021, curriculum administration 78% (mean=3.90, SD=0.65) according to Permendikbud Number 22 of 2016, public relations administration 75% (mean=3.75, SD=0.72) according to Law Number 14 of 2008, personnel administration 70% (mean=3.50, SD=0.68) according to Law Number 5 of 2014, administration of infrastructure facilities 65% (mean=3.25, SD=0.75) in accordance with Permendiknas Number 24 of 2007, and the lowest financial administration of 58% (mean=2.90, SD=0.82) has not been in accordance with Government Regulation No. 48 of 2008.

**Table 2.** Descriptive Analysis per Student Administration Indicator.

No	Indicator	Mean	SD	Reach (%)	Remarks
1	Transparent online PPDB system	4.50	0.52	90	Excellent
2	Integrated EMIS database	4.30	0.55	86	Excellent
3	Fingerprint attendance system	4.20	0.60	84	Excellent
4	PPDB information services	4.15	0.58	83	Excellent
5	Student database management	4.25	0.54	85	Excellent
6	Parental monitoring app	4.10	0.62	82	Excellent
7	Adequate ratio of counselors	3.80	0.68	76	Good
8	Counselor competence	4.05	0.59	81	Excellent
9	Handling of problematic students	4.20	0.56	84	Excellent
10	Communication with parents	4.00	0.64	80	Good
	Average	4.25	0.58	85	Excellent

Table 2. Showing that student administration achieved the highest achievement because the online PPDB system is transparent (mean=4.5) in accordance with Permendikbud Number 1 of 2021 Article 5 concerning the principles of objective, transparent, accountable, and non-discriminatory PPDB, an integrated EMIS database (mean=4.3), and a fingerprint attendance system (mean=4.2). However, the counselor-to-student ratio of 1:240 is below the ideal standard of 1:150, according to Permendikbud Number 111 of 2014 concerning Guidance and Counseling (mean = 3.8).

**Table 3.** Descriptive Analysis by Financial Administration Indicators.

No	Indicator	Mean	SD	Reach (%)	Remarks
1	Use of BOS Online	3.20	0.75	64	Good
2	Use of e-RKAM	3.15	0.78	63	Good
3	Orderly bookkeeping system	2.70	0.85	54	Enough
4	Publication of financial statements	2.50	0.90	50	Enough
5	Management transparency	2.80	0.82	56	Enough
6	Stakeholder access to information	2.45	0.92	49	Enough
7	Real-time financial dashboard	2.40	0.95	48	Enough
8	Internal control system	2.80	0.80	56	Enough
9	Periodic financial audits	3.10	0.76	62	Good
10	Reporting accountability	2.90	0.79	58	Enough
	Average	2.90	0.82	58	Enough

Table 3 shows that financial administration reached the lowest achievement. Weaknesses in the publication of financial statements (mean = 2.5) have not met Law Number 14 of 2008 Article 9 concerning the obligation to announce periodic public information, the bookkeeping system (mean = 2.7) has not complied with Government Regulation Number 48 of 2008 Article 59 concerning financial accountability, the financial dashboard (mean=2.4) has not met the principle of openness of Law Number 25 of 2009 Article 3, and the internal control system (mean = 2.8) is not in accordance with Government Regulation Number 8 of 2006.

**Table 4.** Frequency Distribution of SPM Achievement Rate.

Category	Score Range	Frequency	Percentage (%)
Excellent	81–100	1	16.7
Good	61–80	4	66.7
Enough	41–60	1	16.7
Less	21–40	0	0.0
Very Less	0–20	0	0.0
Total		6	100

Based on Table 4, most of the administrative aspects (66.7%) are in the good category, and 16.7% are in the good category. There is no lack or very little dissatisfaction, showing that the implementation of SPM in general has gone well. However, it still needs improvement to meet the target set by Government Regulation Number 2 of 2018.

### Quantitative Analysis

The Shapiro-Wilk test showed that the data were not normally distributed ( $p=0.018$ ,  $p<0.05$ ), so the Kruskal-Wallis test was used in accordance with the principle of participation in Law Number 25 of 2009, Article 3. The results showed significant differences in perception between groups ( $\chi^2=8,847$ ,  $df=3$ ,  $p=0.032$ ,  $p<0.05$ ), indicating that the gap in communication and transparency was not in accordance with Law Number 14 of 2008. The Mann-Whitney post-hoc analysis showed significant differences between teachers and parents ( $U=125.5$ ,  $p=0.015$ ) and education staff with committees ( $U=18.0$ ,  $p=0.042$ ). Teachers receive a higher rating (mean rank = 35.8) than parents (mean rank = 28.3) because of their direct involvement and better understanding, according to Permendiknas Number 24 of 2008.

The analysis of each aspect showed significant differences in financial administration ( $\chi^2=12,345$ ,  $p=0.006$ ) and infrastructure ( $\chi^2=9,876$ ,  $p=0.020$ ). In financial administration, the committee and parents give a lower assessment (mean=2.5) than teachers and education personnel (mean=3.2) because limited access to information is not in accordance with Article 11 of Law Number 14 of 2008. The findings confirm the need to increase transparency in accordance with Government Regulation Number 48 of 2008, Article 59.

### Qualitative Analysis

The thematic analysis identified five supporting factors. First, a strong leadership commitment from the head of the madrasah, who conducts routine supervision in accordance with Minister of Education and Culture Number 6 of 2018 concerning the Assignment of Teachers as School Principals. Second, the availability of adequate IT infrastructure (50 Mbps internet, 24 computers, data center servers) supports e-government in accordance with Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems.

Third, the support of the Ministry of Religion through the application of EMIS, SIMPATIKA, e-Rapor, BOS Online, and e-RKAM in accordance with Permenag Number 90 of 2013. Fourth, the active participation of the committee in supervision in accordance with Permendikbud Number 75 of 2016 concerning School Committees. Fifth, organizational culture supports improving service quality, as emphasized in Permenag Number 90 of 2013, through the values of trust and professionalism. Five inhibiting factors: First, the limitation of human resource competence in managing digital information systems. Interviews show that 65% of employees have not met the standards set by Permendiknas Number 24 of 2008 regarding the technical competence of administrative personnel.

Second, the budget for IT and HR training is limited. The IT allocation is only 8%, below the ideal of 15% according to Government Regulation Number 48 of 2008. Third, resistance to change among 40% of senior employees regarding digitalization. Fourth, coordination between units has not been optimal, resulting in data duplication, contrary to the efficiency principle in Government Regulation Number 19 of 2005, Article 49. Fifth, the limitation of employee time due to the double workload has not been in accordance with the Minister of National Education Regulation Number 24 of 2008.

### Three Key Themes

The first theme is the digitization of administrative services in accordance with Presidential Regulation Number 95 of 2018. Aspects of students and the digitized curriculum

(EMIS, e-Rapor, PPDB online) reached a high level (85% and 78%) in accordance with Permendikbud Number 1 of 2021 and Permendikbud Number 22 of 2016. On the other hand, the financial aspects and semi-manual infrastructure have reached a low level (58% and 65%) in accordance with Government Regulation Number 48 of 2008 and Permendiknas Number 24 of 2007. The interview revealed that digitization increases time efficiency by 60%, reduces data errors by 75%, and increases transparency in accordance with Law Number 14 of 2008.

However, 65% of employees have not met the digital competence requirements set by the Minister of National Education in Regulation Number 24 of 2008. The second theme is human resource capacity in accordance with Permendiknas Number 24 of 2008 and Law Number 5 of 2014. Only 35% of employees have adequate competencies in accordance with the standards set by the Minister of National Education, Number 24 of 2008, Article 5, concerning personal, social, technical, and managerial competencies. The training program, held 2 times per semester, has not been structured in accordance with the Regulation of the Head of LAN Number 10 of 2018 concerning Civil Servant Competency Development.

The survey shows that 70% of employees need advanced training in administrative applications, 60% in data management, and 55% excellent service, according to Permenpan RB Number 15 of 2014. The third theme is transparency and accountability in accordance with Law Number 14 of 2008, Law Number 25 of 2009, and Government Regulation Number 48 of 2008. Transparency and accountability are the weakest aspects, especially in financial administration, which reaches 58%. Financial statements are published only on bulletin boards, not on websites or applications, contrary to Law Number 14 of 2008, Article 9, Paragraph 2, which requires the announcement of public information through easy-to-reach media.

Interviews with the committee and parents revealed that 80% of the children had difficulty accessing detailed financial information, thereby violating the right to access under Law Number 14 of 2008, Article 11. The bookkeeping system uses Excel, which is prone to inconsistencies and not in accordance with Government Regulation Number 48 of 2008, Article 59, concerning the accountable bookkeeping system. There is no real-time financial dashboard that makes it easy to monitor. Internal audits are conducted at the end of each year without independent auditors. Interviews with madrasah heads revealed a strong commitment to transparency, but they were constrained by system and human resource limitations in implementing regulatory mandates.

## **Discussion**

### ***Digitization of Services as the Key to Quality Improvement***

The findings show that the digitization of administrative services is a key factor in differentiating the level of achievement between aspects of SPM. Digitized aspects, such as student affairs (85%) and curriculum (78%), achieved significantly higher achievements than semi-manual aspects, such as finance (58%) and infrastructure (65%). The findings are in line with the New Public Service theory from Denhardt and Denhardt (2015), which emphasizes the importance of innovation in public services to increase responsiveness and accessibility in accordance with the mandate of Law Number 25 of 2009. Digitization of student administration through online PPDB, EMIS, and fingerprint attendance systems increases transparency and accountability in accordance with the principles of good governance in Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems.

However, the results also reveal the paradox of digitalization, where technology is available. Still, the capacity of human resources to optimize is not sufficient according to the standards set by the Minister of National Education, Number 24 of 2008. As many as 65% of employees have difficulty adapting to technology, indicating a gap between the availability of technology and user readiness. The findings confirm Hidayat and Wijaya's (2020) finding that digitalization, without increasing human resource capacity, can reduce service quality.

From the perspective of Rogers' theory on the diffusion of innovation, the resistance to digitalization of 40% of senior employees shows the importance of a systematic change management strategy in accordance with the Regulation of the Head of LAN Number 10 of 2018 concerning Civil Servant Competency Development. The analysis shows that digitalization increases time efficiency by 60% and reduces data errors by 75%, confirming the efficiency theory in public administration proposed by Dwiyanto (2017) and the mandate of Government Regulation Number 19 of 2005, Article 49, concerning efficient and effective management. However, the application's use is not optimal because advanced features have not been mastered, indicating the need for intensive, continuous technical training in accordance with Law Number 5 of 2014 on the development of ASN competencies. The

findings imply that digitalization is not merely the procurement of technology in accordance with Presidential Regulation Number 95 of 2018, but also requires a supporting ecosystem in including training, mentoring, and an organizational culture that is adaptive to change.

#### ***Human Resource Capacity as a Key Determinant of SPM Implementation***

The findings show that human resource capacity is the most significant determinant factor influencing the success of SPM implementation. Only 35% of employees have adequate competence in managing information systems, according to the Minister of National Education's standards, Number 24 of 2008, Article 5, on personality, social, technical, and managerial competencies, resulting in many application features not being optimized.

The findings are very much in line with Hidayat and Wijaya's (2020) research, which identified limitations in human resource competencies as the main inhibiting factor in the implementation of SPM in madrasas. From the perspective of public administration theory, human resource competence is one of the indicators of the quality of public administration, as stated by Dwiyanto (2017), namely professionalism in the implementation of duties according to the mandate of Law Number 5 of 2014 concerning the State Civil Apparatus Article 69 concerning competency development. The results show that the existing training program (2 times per semester) has not been structured and sustainable in accordance with the Regulation of the Head of LAN Number 10 of 2018 concerning Civil Servant Competency Development. As many as 70% of employees need advanced training in administrative applications, 60% in data management, and 55% in providing excellent service, according to the standards set by Permenpan RB Number 15 of 2014.

The gap between training needs and available programs indicates the need for a more systematic, needs-based human resource development system in accordance with Government Regulation Number 11 of 2017 on Civil Servant Management. The findings confirm the human capital theory that emphasizes investment in human resource development as the key to increasing organizational productivity. The analysis shows that young employees are more adaptive to technology than senior employees, indicating the need for a training differentiation strategy based on participant characteristics in accordance with the principles of need-based competency development in the Head of LAN Regulation Number 10 of 2018.

The reward-and-punishment system has not been effective, indicating weak performance management in accordance with Government Regulation Number 30 of 2019 on Civil Servant Performance Assessment. From the perspective of motivation theory, a clear and fair incentive system is needed to encourage employees to improve their competencies in accordance with Law Number 5 of 2014, Article 79 concerning the reward system. The findings imply that increasing human resource capacity requires a comprehensive approach, including structured training in accordance with the Regulation of the Head of LAN Number 10 of 2018, a clear reward system in accordance with Government Regulation Number 30 of 2019, and a culture of continuous learning in accordance with Permendiknas Number 24 of 2008.

#### ***Transparency and Accountability as the Foundation of Public Trust***

The findings show that transparency and accountability are the weakest aspects of SPM implementation, especially in financial administration, which only reaches 58%. The publication of financial statements is limited only to bulletin boards. The difficulty of 80% of stakeholders accessing detailed financial information indicates a serious violation of Law Number 14 of 2008, Article 9, Paragraph 2, concerning the obligation of public bodies to announce public information through media that is easily accessible periodically, and Law Number 25 of 2009, Article 3, concerning the principle of openness.

These findings are in line with Mahmudi's (2019) research, which found financial transparency to be the weakest aspect in madrasah administration, and Firman and Rahman's (2020) research on weak financial accountability in madrasas. From the perspective of public administration theory, transparency and accountability are the main pillars of good governance, as mandated in the New Public Service (Denhardt & Denhardt, 2015) and regulated in Government Regulation Number 48 of 2008, Article 59, concerning transparency and accountability in the management of education funds.

The bookkeeping system that still uses Excel and is prone to inconsistencies shows that the financial system standards that are accountable have not been fulfilled in accordance with Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies. The absence of a real-time financial dashboard and internal audit without an independent auditor indicates a weak internal control system that is contrary to the principle of accountability in Law Number 25 of 2009, Article 3, letter i.

Further analysis showed a significant difference in perception between the internal group (teachers and education staff) and the external group (committee and parents) regarding the quality of financial administration ( $p=0.006$ ), indicating information asymmetry that is contrary to the principle of equal access to information in Law Number 14 of 2008, Article 3. The internal group scored higher (mean=3.2) for having direct access, while the external group gave a lower score (mean=2.5) for limited access.

This finding confirms the theory of public service proposed by Ratminto and Winarsih (2015), which states that transparency and ease of access are key dimensions of service quality, as set out in Permenpan RB Number 15 of 2014. The theoretical implications of these findings strengthen the argument that transparency and accountability are not only legal obligations in accordance with Law Number 14 of 2008 and Government Regulation Number 48 of 2008, but also the foundation of public trust in educational institutions. The absence of transparency can erode the legitimacy of madrasas in the eyes of stakeholders and contradict the value of trust in Permenag Number 90 of 2013. The practical implications show the need to develop an integrated financial information system that allows real-time access for stakeholders in accordance with Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems, strengthening internal audits by involving independent auditors in accordance with Government Regulation Number 8 of 2006, and publication of financial statements through multiple channels including websites and mobile applications in accordance with Law Number 14 of 2008 Article 9.

## 5. Conclusion

Based on the results of the research and discussion, it can be concluded that the implementation of SPM for education administration at MTsN Batang reached an achievement rate of 72% with a good category, but still needs improvement to achieve the optimal target of 85% according to Government Regulation Number 2 of 2018. The highest achievement in student administration (85%) demonstrates the success of applying information technology in services to student services, in accordance with Permendikbud Number 1 of 2021 on transparent and accountable PPDB.

The lowest achievement in financial administration (58%) indicates the need for a significant increase in transparency and accountability in financial management in accordance with the mandate of Law Number 14 of 2008 concerning Public Information Disclosure and Government Regulation Number 48 of 2008 concerning Education Funding. The Kruskal-Wallis test showed a significant difference in perceptions between stakeholder groups ( $p=0.032$ ), with the most striking differences in financial administration aspects between internal and external groups ( $p=0.006$ ).

This indicates a gap in transparency and information asymmetry that runs counter to the principle of equal access in Article 3 of Law Number 14 of 2008. The thematic analysis identified three main themes that became crucial issues: digitization of services in accordance with Presidential Regulation Number 95 of 2018, human resource capacity in accordance with Permendiknas Number 24 of 2008 and Law Number 5 of 2014, and transparency and accountability in accordance with Law Number 14 of 2008 and Government Regulation Number 48 of 2008.

Supporting factors for the implementation of SPM include strong leadership commitment in accordance with Permendikbud Number 6 of 2018, the availability of adequate IT infrastructure in accordance with Presidential Regulation Number 95 of 2018, support from the Ministry of Religion through various applications in accordance with Permenag Number 90 of 2013, active participation of the committee in accordance with Permendikbud Number 75 of 2016, and a conducive organizational culture. The inhibiting factors are the limited competence of human resources that have not met the standards of the Minister of National Education Regulation Number 24 of 2008, the limited budget for IT development and training under the ideal allocation of Government Regulation Number 48 of 2008, the resistance to change from senior employees, coordination between units that is not optimal contrary to the efficiency principle of Government Regulation Number 19 of 2005, and the double workload of employees.

This study recommends several improvement strategies. For MTsN Batang: (1) Developing a digital financial dashboard that is transparent and easily accessible to stakeholders in accordance with Law Number 14 of 2008 and Presidential Regulation Number 95 of 2018, (2) Organizing continuous training to improve human resource competence in the management of information systems in accordance with Permendiknas Number 24 of 2008 and Regulation of the Head of LAN Number 10 of 2018, (3) Optimizing the data integration system between units to avoid duplication and increase efficiency in

accordance with Government Regulation Number 19 Article 49 of 2005, (4) Adding counselors to meet the ideal ratio of 1:150 in accordance with Permendikbud Number 111 of 2014, (5) Implementing a monitoring and evaluation system based on key performance indicators in accordance with Government Regulation Number 8 of 2006, (6) Conducting financial audits by involving independent auditors to increase accountability in accordance with Government Regulation Number 48 of 2008,

(7) Developing a digital-based infrastructure management system in accordance with Permendiknas Number 24 of 2007. For the Ministry of Religious Affairs: (1) Providing technical guidance for the implementation of SPM that is more operational and contextual for madrasas in accordance with Permenag Number 90 of 2013, (2) Increasing budget allocation for IT infrastructure development and human resource training in accordance with Government Regulation Number 48 of 2008, (3) Conducting continuous supervision and assistance for the implementation of SPM in madrasas, (4) Developing an integrated financial reporting system that facilitates transparency in accordance with Law Number 14 of 2008, (5) Providing a competency development program for madrasah administrative personnel in a structured and sustainable manner in accordance with the Regulation of the Head of LAN Number 10 of 2018.

For further research: (1) Conducting a comparative study of SPM implementation between madrasas to identify best practices in the context of applicable regulations, (2) Developing a more comprehensive SPM evaluation model with a longitudinal quantitative approach to measure the progress of implementation over time, (3) Examining the impact of SPM implementation on stakeholder satisfaction and quality of educational output in accordance with Government Regulation Number 19 of 2005 concerning National Education Standards, (4) Examine the effectiveness of the reward and punishment system in improving human resource competence in accordance with Law Number 5 of 2014 and Government Regulation Number 30 of 2019.

The limitation of this study is that it focuses on a single madrasah, so the generalizability of the findings should be treated with caution. The limited research period (3 months) has not captured the dynamics of SPM implementation longitudinally. This study has not quantitatively measured the impact of SPM implementation on educational outcomes, such as student learning achievement and stakeholder satisfaction. Nevertheless, this research makes an important contribution to the development of public policy evaluation theory in the Islamic education sector by integrating the CIPP model and a comprehensive regulatory framework, as well as providing evidence-based practical recommendations for improving the quality of educational administration services in madrasas in accordance with the mandate of applicable laws and regulations.

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