Country case study prepared for the 2017/8 Global Education Monitoring Report

Accountability in education: Meeting our commitments

Accountability in Education Sector in Indonesia

This paper was commissioned by the Global Education Monitoring Report as background information to assist in drafting the 2017/8 GEM Report, Accountability in education: Meeting our commitments. It has not been edited by the team. The views and opinions expressed in this paper are those of the author(s) and should not be attributed to the Global Education Monitoring Report or to UNESCO. The papers can be cited with the following reference: "Paper commissioned for the 2017/8 Global Education Monitoring Report, Accountability in education: Meeting our commitments". For further information, please contact gemreport@unesco.org.

COUNTRY CASE STUDY

N i s a   F e l i c i a   &   D h i t t a   P . S .   R a m l i   2 0 1 7

1. Defining Accountability

Accountability, which is transliterated into Indonesian language as *akuntabilitas,* is widely used in current educational policy documents, research papers, and reports on educational reform. The word is often used alongside another term, transparency. The terms are associated with the establishment of more inclusive school governing arrangements that include parents and communities (World Bank, 2014). Al-Samarrai (2013) and Vernez et al. (2012) measures the quality of transparency and accountability by the ways in which community, including parents, can participate in decision-making process and monitor school activities. Similarly, in the report on parent satisfaction of educational services, Indonesia National Development Planning Agency (Bappenas, 2009) framed accountability as a mechanism for increasing public or stakeholders' access to information and to influence as well as to evaluate decisions made by educators in school institution.

Like in other sectors, accountability in education is also linked to corruption issues. Based on a decade of research on corruption in education, Indonesia Corruption Watch or ICW (2013) argues that the lack of public accountability where the public can access information and monitor school expenditures is a factor in the large number of corruption cases in education. There were 296 corruption cases indicated by ICW within a decade (2003-2013), with 479 district and school leaders became suspects (ICW, 2013). At the national and district levels, accountability is often associated with answerability and responsibility, in that educators at school, local and national governments are able to provide explanations regarding their decisions and actions through regular reporting mechanism such as annual report of Ministry of Education and Culture (MoEC) or school financial expenditure reports. In the context of teaching profession, accountability is related to compliance to regulations set by the government (Chang et al., 2013).

2. Introduction and Country Profile

Introduction: Accountability in the context of education in Indonesia tends to be associated with two aspects. The first one is accountability in terms of "compliance with regulations" (Anderson, 2005 p.1) that requires schools, district offices, and MoEC to publish reports and explain how they comply with the government statutes. Alignment between the goals, priorities, and strategies sets by central and local governments are fundamental for compliance accountability. We looked into policy documents published by central and local governments in order to see if accountability is consistently at the top priority of national, provincial and district governments. The other aspect of accountability in Indonesia's education system is social accountability that relies on civic engagement or participation. Consequently, access to information, public understanding of data published by schools and governments, and forums within which public can participate effectively in education are very important for this mechanism. Studies, however, show that the implementation of social accountability faces many challenges. At school level, parent and community participation tends to be associated with financial and material donations to the schools (Parker & Raihani, 2011), rather than for the accountability purposes even though the policy of parent and community participation in school transparency and accountability has been promulgated for over a decade (Pradhan et al., 2012; Vernez et al., 2012). Vernez et al. and Al-Samarrai (2013) also reported that there were few activities schools and districts did that would promote external transparency and accountability. Clarity is among the main problems in community participation in school accountability. Studies (Parker and Raihani, 2011; Vernez et al., 2012) showed that after about a decade of implementation and a series of sharing and training sessions provided for schools and community members (see part 3 of this paper),

local actors still do not understand the concept of participation in accountability and how the roles assigned to them as community members are different from the pre-school-based management era.

Current efforts of open access educational data and information are also tied to transparency and accountability. Through several initiatives, public can access educational data and reports online, including a website on over two hundred thousand school report cards, namely "*Sekolah Kita*" or Our Schools (http://sekolah.data.kemdikbud.go.id/) and a website that summarizes the district (*Kabupaten*) spend on education, or *Neraca Pendidikan Daerah* (http://npd.data.kemdikbud.go.id/). MoEC initiatives to make educational data readily accessible, however, do not necessarily lead to accountability. The quality of data needs validation, public may not be motivated to use the data, and decisions made in schools are not consistently based on the data but on regulations enacted by the government instead.

Arguably, other than transparency, it is equally important to increase public demand of quality educational data. To some extent a school choice or market mechanism is used in Indonesia where parents can choose educational settings for their children, although in some municipals or districts students are assigned by the location of their family residence. Besides, there are many affordable private schools in Indonesia which may be the "competitors" of public schools. Therefore, to make informed decisions about their children's education, parents need to use data, and consequently transparency and accountability can be a way to create market pressure.

Country Profile: According to the OECD (2014), since early 2000 Indonesia has initiated a number of educational reform efforts designed to improve the quality of basic and secondary education in the country. In the report, Indonesia is placed among the highly innovative countries, particularly at the classroom and school levels in primary and secondary education. A number of new policies and reform movements in Indonesia are initiated following the enactment of Law Number 20 Year 2003 on the National Education System and the reinforcement of decentralization of education system.

National democratization of the previously highly centralized governing system in many sectors along with the striving to improve the quality of education underpinned decentralized education system, also known as school-based management (SBM). SBM was established in 2003 and it was intended to bring decision-making processes closer to local communities and strengthen accountability mechanism between schools and stakeholders. As the authority is devolved to district- and school-level leaders, community participation for social or public accountability becomes an important mechanism for school quality assurance (Heyward et al., 2011). SBM is also signified with a new governing body established in every school, i.e. School Committee (SC). Through SC, parents and communities have more power and voice in influencing school policy and practices. SC also has a major role in accountability mechanism including mechanism for monitoring school expenditure. At district level, *Dewan Sekolah* (Board of Education) is also established.

Among the major policies are the eight standards of national education stipulated in Government Regulation Number 19 Year 2005 (see section 3.2.3) and the establishment of school operational assistance funds program (BOS or *Bantuan Operasional Sekolah*) in 2005. Arguably, the eight standards are developed to ensure that the five components of accountability Anderson (2005) posited - objectives, assessment, instructions, resources, and rewards or sanctions - are aligned. BOS is provided by the central government based on the number of students in every school in the country. Schools also receive funds from their provincial or district governments in addition to BOS. The case study presented in this paper (see section 4) is focusing on the accountability mechanism for BOS.

3. Actors & Accountability

In this paper, actors are categorized into four main groups: (1) individuals (school supervisors, principals, teachers and students), (2) educational institutions (schools and universities), (3) governmental institutions, and (4) international agencies. When discussing accountability in Indonesia, it is very important to refer to the National Education Standards (*Standar Nasional Pendidikan or SNP*) that are developed by the National Education Standards Agency (Badan Standar Nasional Pendidikan or BSNP) and signed by the Minister of Education as "Regulations of the Minister of National Education of the Republic of Indonesia".

The eight SNP are used as a reference to define the goals that each institution (MoEC, provincial and district offices, schools) and individuals (governmental officials, principals, teachers, and school supervisors) and community members should seek to achieve. An educational institution is said to be accountable related to how they achieve the 8 SNP. The standards are shown in Table 1.

Table 1. Eight National Education Standards (SNP)

	Standard		Brief Description of Standards	Related Regulations
	In English	**In Indonesian**		
1	Graduate Competence Standards	*Standar Kompetensi Lulusan* or *SKL*	Explains the general qualifications students are expected to perform (attitudes, skills and knowledge)	Regulation of the Minister of National Education of the Republic of Indonesia Number 20 Year 2016 About Primary and Secondary Level Graduate Competence Standards
2	Education Content Standard	*Standar Isi or SI*	SI gives a more detailed explanation about the knowledge, skills, and attitudes students are expected to perform, in every subject, and at every level of schooling	Regulation of the Minister of National Education of the Republic of Indonesia Number 21 Year 2016 About Primary and Secondary Level Content Standard
3	Educational Process Standard	*Standar Proses Pendidikan*	Criteria in which the teaching and learning process should be conducted in order to support students in achieving the SKL	Regulation of the Minister of National Education of the Republic of Indonesia Number 22 Year 2016 About Primary and Secondary Level Educational Process Standards
4	Educator and Educational Personnel Standards	*Standar Pendidik dan Tenaga Kependidikan*	Elaborates qualifications for supervisors, teachers, school administrators, librarians, and counselors, laboratory technicians	Regulation of the Minister of National Education of the Republic of Indonesia Number 13 Year 2007 on Standards for School Supervisors, Regulation of the Minister of National Education of the Republic of Indonesia Number 16 of 2007 on Teacher Academic Qualification Standards Competency, and others (see http://sdm.data.kemdikbud.go.id/SNP /snp.php part C)
5	Infrastructure and Facility Standards	*Standar Sarana dan Prasarana*	Describes the standards in which the physical environment of a school should look like, for example	Regulation of the Minister of National Education of the Republic of Indonesia Number 24 Year 2016 about Standard of School Infrastructure and Facilities,

			the facilities a school should have (classrooms, laboratory, etc.)	Regulation of the Minister of National Education of the Republic of Indonesia Number 33 Year 2016 about Standard of School Infrastructure and Facilities for Students With Special Needs, Regulation of the Minister of National Education of the Republic of Indonesia Number 40 Year 2016 about Standard of Infrastructure and of Vocational Schools
6	Educational Management Standards	*Standar Pengelolaan*	Describes all the aspects that schools should consider when managing a school, for example how to design school strategic plan	Regulation of the Minister of National Education of the Republic of Indonesia Number 19 Year 2007 about Primary and Secondary School Management. Regulation of the Minister of National Education of the Republic of Indonesia Number 72 Year 2013 about Special Education
7	Educational Funding Standards	*Standar Pembiayaan Pendidikan*	Standards for school expenditures	Regulation of the Minister of National Education of the Republic of Indonesia Number 69 Year 2009 about Finance Standard (non-personnel) for Primary, Secondary, Vocational, and Sepcial Education Schools
8	Educational Assessment Standards	*Standar Penilaian Pendidikan*	Education Assessment Standards are the standards related to the scope, purpose, benefits, principles, mechanisms, procedures, and instruments for assessing students learning outcomes.	Regulation of the Minister of National Education of the Republic of Indonesia Number 23 Year 2016 About Primary and Secondary Level Educational Assessment Standards

3.1 Individual Actors

3.1.1 Students
According to Law Number 20 Year 2003 article 58, students are held accountable by two main ways. First, students' performance is measured by evaluations (assessments) teachers or individual schools make. Second, through evaluations done by an independent institution (BSNP). The purpose of the evaluation is to measure whether or not a student has achieved the national education standards, especially the *SKL*. The example of an SKL is shown in Table 2.

Table 2. Graduate Competency Standards

SKL of Primary School Students (The qualification of a student after they graduate from primary school)		
Attitudes	**Knowledge**	**Skills**

In line with the child's development, students are expected to show attitudes either (in the family, school, society, environment, and nation) that reflect that they: 1. Are faithful and obedience to God Almighty, 2. Show good character, is honest and caring, 3. Are responsible, 4. Are lifelong learners, 5. Are healthy both physically and spiritually	Students are expected to have basic factual, conceptual, procedural, and metacognitive knowledge related to : 1. science, 2. technology, 3. art, 4. culture. Students are also expected to be able to relate the knowledge above with their self, their family, the school, the society, and the nation.	In line with the child's development , students are expected to have skills to think and act : 1. creatively 2. productively 3. critically 4. independently 5. collaboratively 6. and communicatively Students are expected to develop these skills through scientific thinking.

The Regulation of the Minister of National Education of the Republic of Indonesia Number 23 Year 2016 About Primary and Secondary Level Educational Assessment Standards states that students' performance is mainly assessed by teachers through daily assessments. Secondly, students are assessed through school examination, and this result is used for determining whether a student could graduate from school or not. And finally, students are held accountable by the government through the national examination (*ujian nasional* or UN) or other forms of evaluation. The assessment by the government is to map the quality of the national education in order to support schools to improve the quality of education and for admission purposes. Although teachers, schools, and the government assess student performance, the main discourse related to student accountability in Indonesia has been about the latter.

There has been a major public debate about the UN. It is a standardized multiple-choice test taken by the students at the end of the final year of schooling (grade 6 of primary school, grade 9 of lower secondary school, and grade 12 of upper secondary school). The subjects tested in UN are mathematics, Indonesian language, and English. Lower secondary school students also must take the test in science. Meanwhile, upper secondary school students must take tests on physics, biology, and chemistry (if they are majoring in natural sciences), economy, sociology, and geography (if they are majoring in social sciences), and anthropology, other languages, and Indonesian language (if they are majoring in languages) (http://un.kemdikbud.go.id/files/Buku-Saku-UN.pdf).
UN was introduced in 2003, designed and managed by BSNP. UN was seen as problematic because of its status as a high stakes test. From 2003 until 2014, UN has been the main factor in determining whether someone can or cannot graduate from school. All the other assessments are not as powerful as UN. During that era, if a student succeed daily in school, but get a score lower than the minimum UN score required to graduate from school, then they will not graduate. The minimum UN score required to graduate changed from time to time. The range of UN scores is from 0 to 10. In 2003, to graduate from school, students must get a minimum average score of 3.01 and no subject can have a score below 6.0. In 2004, the score of all subjects must exceed 4.01. In 2006, the minimum average score is 4.5 (Fatchiati, 2015).

Scholars and educators who are in favor of UN argue that UN could be used for mapping the quality of education, for admission purposes, and determine whether or not a student has achieved the national standards. In contrast, those who oppose argue that UN is unconstitutional. However, those who oppose the UN argue that Law Number 20 Year 2003 does not mention anything about the UN. According to law, students can obtain the diploma of primary, junior secondary, or senior secondary school only if they pass an examination that is arranged by accredited schools, not through UN (Dananjaya, 2012). They also argue that the functions of UN are conflicting with other modes and purposes of assessment (Pranoto, 2015).

Overall, UN has become a major public discourse in Indonesia. Parts of the discourses are focused on the content validity and administration. It is argued that the items do not reflect a higher cognitive ability (OECD, 2015) necessary for Indonesian human capital development (Nair et al., 2014). Every year, instances of testing misconduct are reported from almost all provinces in Indonesia. In 2010 a body called Ombudsman produced 20-page report showing evidence that UN tests were leaked and sold to students before the test. It also describes how some supervisors allow students to work together when working on the tests. Students also shared test answers by sending messages through mobile phones (Siswadi, 2016). This raised issues about how best to measure school quality and the extent to which testing accurately assesses a child's cognitive ability.

In early 2015 Minister of Education and Culture declared that the main purpose of UN was no longer for determining if a student can progress to the higher level of schooling. Instead, UN became an instrument to identify needs for educational interventions including to allocate grants and funds. The amendment is stipulated in Government Regulations Number 13 Year 2015. Nonetheless, the regulation does not eliminate the role of UN as one of the criteria for admission. Besides the admission test arranged by the higher education, UN scores are also used as the main criteria for selecting high school graduate applicants. Therefore, especially for high school students, UN is still viewed as a high-stake test.

MoEC decision to somehow lowering the stake of national exam might be influenced by public demands through various media including online petition and public hearing at legislative office. MoEC-Center for Educational Evaluation (*Puspendik*) conducted a research and developed integrity index of national exam (IIUN or *Indeks Integritas Ujian Nasional*) in order to detect cheating cases based on patterns of the exam results. Although incomplete, some IIUN data can be found at http://puspendik.kemdikbud.go.id/hasil-un/ website. Using the data, MoEC reported that although the national exam was not the sole criteria for graduation, there were still many cheating cases (Kementrian Pendidikan dan Kebudayaan, 2016). Another problem related to the use of national exam for accountability purposes as stipulated in 2003 Law is the lack of public access to the national exam data. MoEC does not provide the student-level data to public so that scholars and public in general are not able to analyze, make interpretation of, and use the national exam data for education improvement.

In December 2016, the MoEC suggests that starting from 2017 there will be a UN moratorium. The national evaluation will be done through an examination called *Ujian Akhir Sekolah Berstandar Nasional* (UASBN), arranged by the provincial and district offices (Ariwibowo, 2016). Muhadjir Effendy, the current minister of education said that data from UASBN would be used to evaluate the national education system while student evaluations will be done by teachers. The MoEC role will be to supervise the evaluation process (Bayu, 2016). The debate about this issue is still going on. However, there are still concerns especially about the capacity of teachers, district and provincial offices in designing and conducting student evaluations. Serious effort is needed to enable them to design quality assessments for evaluating student achievements.

3.1.2 School Supervisors, Headmasters, Teachers
According to Government Regulation Number 74 Year 2008, school supervisors, principals, and teachers are all considered as teachers. Principals are teachers with additional task to lead and manage the school; and school supervisors are teachers that are appointed by the district or province to help supervise and evaluate schools and teachers in that particular area.

There are several ways in which teachers can be held accountable, they are: 1) through teacher certification; 2) through professional accountability; and 3) by providing relevant information about student learning to parents. Teacher certification is arranged by higher education institutions appointed by MoEC for training the teachers (*Lembaga Pendidikan Tenaga Keguruan* or *LPTK*). Meanwhile, to be certified a teacher must have a Bachelor Degree (or a 4-year Diploma). Since in remote areas there are still teachers who might only be graduates of

secondary school (Saputra, 2016), before they join the certification program, they must complete a Bachelor Degree first.

Certification is a process for ongoing evaluation on in-service teacher performances with monthly financial incentive (allowances) for teachers who have been certified. Prior to 2015, in-service teachers were certified through portfolios only. Since 2015, teachers have the option to choose to be certified through attending a Professional Teacher Education and Training (*Pendidikan dan Latihan Profesi Guru* or *PLPG*) or by completing a portfolio. Teachers who choose to be certified through PLPG must take a Teacher Competence Assessment (*Uji Kompetensi Guru or UKG*) pre-test. Then, they must join a (10 day) workshop on teaching and learning conducted by the LPTK. At the end of the process they must take the post-UKG test and gain a score of 80 out of 100 (Puspitasari, 2016). If they fail, they can take the PLPG again in the following year.

Teachers who choose to be certified through completing a portfolio must submit their portfolio to the appointed LPTK. The portfolio must reflect the teacher's abilities to design plans, think scientifically, and be an active member of the society. The LPTK assesses the portfolio and use it as a foundation to certify teachers. Teachers who fail this process are obliged to join the PLPG program. Presently, not all teachers are certified yet. Based on the MoEC data, in 2015 there are   3,015,315 teachers. At the end of 2015 only 547,154 teachers have been certified (Supriyadi, 2016).

The Law Number 14 Year 2005 about Teachers and Lecturers also declares that teachers are obliged join a teacher professional organization (Article 41). Teachers are expected to follow standards and ethics developed by the teachers' professional organizations they subscribe to. The consequences of not following the standards should be given by the organization. Currently, there are 5 teacher-professional organizations, they are Persatuan Guru Republik Indonesia (PGRI), Persatuan Guru Nahdatul Ulama (PGNU), Ikatan Guru Indonesia (IGI), Persatuan Guru Seluruh Indonesia (PGSI), Federasi Serikat Guru Indonesia (FSGI), and Federasi Guru Independen Indonesia (FGII) (Letter of General Director of Educator and Educational Personnel, 4 December 2016). Both public and private school teachers can choose which organizations they want subscribe to (even more than one). There is no available data yet concerning numbers of teachers who have not join teachers' professional organizations. Also, there is not any data available in how this approach for professional accountability has been put into practice.

Teachers are also held accountable to parents. Teachers must share information about students learning performances to parents, in that every semester teachers must provide a student report card. In general, the report card consists of information such as student's extracurricular activities, the number of student's absentee in a class, their scores of each subject, anecdotal records about student's knowledge, skills, and attitudes. Some private schools provide more detailed data about students learning such as providing narratives about their academic performances. Yet, this is not common practice in public schools.

Teachers do not always share detailed information about the decisions they make in the classrooms including about what kinds of assessments they choose and whether it valid or not. There was a case happened in September 2016 that an upper secondary school student obtained zero out of 10 for Mathematics subject in her report card (Listyarti, 2016). Yet, when the parents demanded for the related data, the teacher failed to present information regarding how the student was assessed throughout the semester. Consequently, the parents had to put more effort in finding that information by reporting to *Komisi Perlindungan Anak Indonesia* (KPAI), an institution focusing on child protection (Nugroho, 2016). That case might be a case of malpractice. We observe that after this case, the demand for transparency regarding teaching is increasing. Teachers are encouraged by the government, society, and their colleagues to share best practices through written documents or sharing sessions.

3.2.1. Schools
Schools are held accountable by several ways. Firstly, the district office holds schools accountable. Schools must submit reports to the district offices regarding to their programs, finance, and achievement of the 8 SNP. In addition, the district school supervisors (*pengawas sekolah)* who are given authority (by the district offices) will evaluate and monitor schools located in their jurisdictions.

Secondly, public and private schools are held accountable through accreditation by National Accreditation Body of Schools and Madrasahs (*Badan Akreditasi Nasional Sekolah or BAN-SM).* BAN-SM is responsible for evaluating whether or not a primary and secondary school are feasible by referencing the national education standards. Schools are evaluated and accredited by assessors from BAN-SM. Each school must fill in accreditation forms and portfolio or courses and submit it to BAN-SM. The assessors evaluates the documents and do visitation, then grade schools into grade A, B, or C. Schools that have not been accredited are not allowed to issue a diploma. In reality, accreditation of a school or higher education is merely based on the completeness of documents submitted to the BANs. In some cases, the results of accreditation processes are mostly based on the assessor's' subjectivity and do not really reflect what is expected by the 8 SNP.

Thirdly, public and private schools funded by APBD are held accountable by complying with Law of Republic Indonesia Number 25 Year 2009 on Public Services. Schools are required to display their vision and mission statements openly for students, parents, teachers and every other stakeholder. However, this approach does not necessarily mean that the schools really put the statements into practice. In addition, information that stakeholders need is beyond merely mission statements. As Sirotnic (2004) said, public must also be able to access multiple forms of information about the school that can inform present practices and guides the schools for improvement.

According to Law Number 20 Year 2003 each school must also have School Committee or SC (*Komite Sekolah)* that consists of representations of parents, community members, education practitioners, teachers, and officials from the school foundations. Their roles are to give advice to schools about the school policy and regulations, support schools to become more transparent, facilitate schools to interact with the society, and governments. However, some SCs do not understand their roles as agents that can encourage schools to be more accountable (Vernez et al., 2012). Furthermore, SCs are rarely given opportunities to increase their skills and knowledge regarding to issues of accountability.

3.2.2. Higher Education
According to Law Number 12 Year 2007, both public and private higher education institutions in Indonesia are held accountable to the government (Ministry of Research and Technology and Higher Education) and to the public. Higher education institutions are held accountable to the government by complying to the regulations about higher education in Indonesia such as fulfilling the standards stated in The Regulation of Ministry of Research and Technology and Higher Education Number 44 Year 2015 on Higher Education National Standards. The National Accreditation Body of Colleges (*Badan Akreditasi Nasional Perguruan Tinggi or BAN-PT*) is responsible for accrediting higher education. In January, 2016, 3,422 out of 4,274 higher education institutions had not been accredited yet or failed to be accredited (because it has not fulfilled the BAN-PTs requirements). Higher education institutions that has not been accredited are considered illegal. They are not allowed to issue diplomas or certificates of the degrees they offered. Consequently, students of over three thousand higher education institutions have illegal diplomas.

For public accountability purposes, higher education institutions publish annual reports that explain achievements related to their vision, mission, and annual strategic plan (Law Number 12 Year 2007 article 78).

An example of the annual report of a higher education can be seen at http://risbang.ristekdikti.go.id/regulasi/uu-12-2012.pdf . Unfortunately, it is not known yet how many institutions have been able to accomplish this public accountability.

3.3. Governmental Institutions

Governmental institutions are public institutions funded by the National Revenue Budget of Expenditure (*Anggaran Pendapatan Belanja Negara or APBN*) or Regional Revenue Budget of Expenditure (*Anggaran Pendapatan Belanja Daerah or APBD*). The institutions discussed here are the ones focusing on educational planning, policy, regulations, or standards. Also ones developing and administering assessment and evaluation, and monitoring educational programs and practices.

Despite the differences, all governmental institutions providing public services are bound to the Law of Republic Indonesia Number 25 Year 2009 on public services. The law describes how those institutions can be held accountable and they are as follows:

1. Institutions must provide accessible information to public regarding their vision, mission, and goals. For example, MoEC office, provincial and district offices, and schools display posters or banners describing their visions, missions, and goals so that anyone who visits the establishment can see them.
2. They are obliged provide a mechanism that enables public to give feedback rapidly in regard to their services. Today most of this mechanism is conducted through websites, online applications, or social media. If public are unhappy of the services, they can also send complaints to a national independent body called *Ombudsman*, which is a body that has the authority to supervise and evaluate public services. However, public are not always aware of this mechanism.
3. Each year all governmental institutions must make a Governmental Institution Report on Accountability (*Laporan Akuntabilitas Instansi Pemerintah or LAKIP*). The LAKIP must explain whether or not and how their vision, mission, goals are accomplished, and how they spent the budget and other public resources responsibly. Public must be able to access the LAKIP easily. Complying with the principle of transparency, when public cannot access LAKIP, they can inform the Committee of Public Information (*Komite Informasi Publik or KIP*), and KIP will facilitate the access to the information. Examples of LAKIPs are as follows:
    ❖ Ministry of Research and Technology and Higher Education's 2015 LAKIP: http://www.ristekdikti.go.id/wp-content/uploads/2016/05/LAKIP-RISTEKDIKTI-2015-website.pdf
    ❖ Jembrana District Office's 2013 LAKIP: http://www.jembranakab.go.id/files/LAKIP_2013/LAKIP_SKPD_DIKPORAPARBUD.pdf

The quality of LAKIPs differ from one institution to another. Some describe their achieved targets and failures in detail while others only make less than two pages of LAKIP with minimum information (see example: http://disdikbud.bengkayangkab.go.id/index.php/laporan/lakip).

3.3.1. National Accreditation Body of Schools and Madrasahs (*Badan Akreditasi Nasional Sekolah or BAN-SM)* and National Accreditation Body of Colleges (*Badan Akreditasi Nasional Perguruan Tinggi or BAN-PT*)
The Regulation of MoE Number 59 Year 2012 about The National Accreditation Body mentioned that both BAN-SM and BAN-PT are responsible for evaluating whether or not a program or an educational institution are feasible by referencing the national education standards. BAN-SM focuses on the accreditation of primary and secondary level of schooling, while BAN-PT focuses on higher education. Both BAN-SM and BAN-PT have assessors who are responsible for evaluating accrediting schools or higher education. The assessors evaluates the documents and do visitation, then grade schools or higher education into grade A, B, or C.

BAN-SM and BAN-PT are required to report to the Ministers, BAN-SM to the Minister of Education while BAN-PT reports to The Ministry of Research & Technology and Higher Education. Both are also bound to Law of Republic Indonesia Number 25 Year 2009 on public services. They are held accountable by providing information about their vision, mission, roles, organizational personnel, work, and contact on their website (see: http://bansm.or.id/ and http://banpt.or.id/). On the same website, they also provide information about the schools and higher education which they have and have not accredited.

3.3.2. National Education Standards Agency (*Badan Standar Nasional Pendidikan or BSNP*)

Based on the Law Number 20 Year 2003 About The National Education System BSNP is an independent, professional institution that is responsible for formulating, monitoring and evaluating the implementation of the 8 SNP. In addition to developing the national education standards, BSNP also is responsible for conducting the national examination, giving recommendations to the government (national, provincial, municipality/district level) related to education quality control, describing the graduate profiles for primary schools and lower secondary schools, evaluating textbooks used in schools, and defining which literary works should be read by students in each educational level.

Although the 8 SNP (see Table 1) is accessible through its website, information about the development of the standards are not publicly available. Public, therefore, are not informed about how those standards are validated. Information related to the development of test items of national examination is also absent, so that public do not know how the items are selected and validated. Knowing that BSNP designs numbers of standards that are central to education system, it is important for public to be able to look at those standards in detail and to analyze them so that they can submit feedback and evaluation to them.

3.3.3. Ministry of Education and Culture (MoEC)

According to Indonesian Presidential Regulation Number 14 Year 2015, MoEC is responsible for holding governmental affairs in the field of early childhood education, elementary education, secondary education, and managing national cultural affairs in order to help the President in running the state government. MoEC has developed Strategic Plan for Education 2015-2019 based on the national development plan or RPJPN (*Rencana Pembangunan Jangka Panjang National)* and the Medium Term (5 years) National Development Plan or RPJMN *(Rencana Pembangunan Jangka Menengah Nasional)* designed by Ministry of National Development Planning/ National Development Planning Agency *(Perencanaan Pembangunan Nasional / Badan Perencanaan Pembangunan Nasional or PPN/ Bappenas)[1]*.

MoEC reports to the President of Republic of Indonesiaand they are also required to publish their annual LAKIP[2]. Other than formal accountability, MoEC also provides a mechanism where public can give feedback about the educational system and services through the following website http://ult.kemdikbud.go.id/ . Public can complain about any educational issues they encounter. This may indicate that there are overlapping roles between the ministry of education and the district offices for public are suggested to give feedback regarding to their local issues through the district offices. However, based on our casual observation, because many people find that their problems were not addressed by the local governments effectively, they preferred to submit their feedback about local issues straight to the central government.

---

[1]   The plan is accessible to public at http://planipolis.iiep.unesco.org/upload/Indonesia/Indonesia_Education_Strategic_plan_2015-2019.pdf.

[2] For example, the 2015 LAKIP can be downloaded from the following website: (http://www.kemdikbud.go.id/main/uploads/default/documents/Informasi%20Publik/LAKIP%20KEMENDIKBUD%202015.pdf).

3.3.4. Ministry of National Development Planning/ National Development Planning Agency *(Perencanaan Pembangunan Nasional / Badan Perencanaan Pembangunan Nasional or PPN/ Bappenas)*
PPN/Bappenas is an institution that is responsible in supporting the President of Republic of Indonesia in designing the national development plan. PPN/Bappenas develops both RPJMN, which include the national development plan for education. PPN/Bappenas has a unit called the Education and Religious Affairs Unit (*Direktorat Pendidikan dan Agama*) that are focused on coordinating, designing, implementing, and conducting evaluation and monitoring related the national development planning in education. The documents developed by PPN/Bappenas (i.e., RPJP, RPJMN) are used as a framework by all Ministries including MoEC to develop their national Strategic Plan. Bappenas is accountable to the President of Republic of Indonesia by reporting to him. Bappenas is accountable to public by publishing the annual LAKIP[3] online.

3.4. International Agencies

International agencies take significant roles in education development in Indonesia including in the aspect of accountability. USAID, for instance, supported MoEC in building spreadsheet-based computer application, known as Alpeka BOS or *Aplikasi Laporan Pertanggungjawaban Keuangan penggunaan dana BOS di Tingkat Sekolah* (the application for school financial reporting of BOS funds). The use of this application is mandatory, regulated in the BOS guidance that MoEC released, to provide public information about how the BOS funds are used. USAID also contributes to the improvement of schools and educators across the nation. Among the professional development initiatives they conduct in Indonesia is a program to strengthening School Committee and community participation in school-based management. USAID released technical guidance for school principals to build effective SC, and this guidance is used in over a thousand schools in 50 districts (Kementrian Pendidikan Nasional, 2011).

The World Bank also takes part in research and development of accountability in education. A number of publications have provided policy makers, scholars, and practitioners with data and analyses that can help them make decisions about various programs including improving local government capacities in education management (Al-Samarrai, 2013), teacher competencies and accountability system (Chang et al., 2014), and they also highlight the issues of inequality in health and education sectors that lead to recommendations related to accountability of educational assistance programs (Wai-Poi et al., 2015).

Focusing on transparency through open access to educational data, Transparency International (in Indonesia it is "Transparency International Indonesia" or TII) take further steps in enhancing school accountability by establishing a web-based portal that publishes school report cards, namely "*Cek Sekolah Ku*" (CSK) or Check My School, which can help public monitor schools. They also provide schools, parents, and communities with programs that can increase awareness about their roles in monitoring school budgets and programs and to tackle corruption issues in schools.

The Organisation for Economic Co-operation and Development (OECD) with its PISA (Programme for International Student Assessment) test is also an important reference for policy makers to justify new policies and programs and for public to judge the quality of education institution including the quality of teacher, curriculum, and program applied in schools in Indonesia.

---

[3] **For example see http://www.bappenas.go.id/files/3713/8871/4932/LAKIP_BAPPENAS_2012.pdf**

4. Small Case Study: School Operational Assistance & Social Accountability

School operational assistance grant (BOS) is a prominent policy in decentralized era. BOS provided a per-student amount to all schools. In other words, the size of the fund for each school is determined on the basis of the number of students. With BOS in place, schools, especially public schools, can exempt students from school tuition fees. BOS is among the initiatives established as a part of a broad decentralization of educational governance responsibilities to districts and schools. With BOS initiation in 2005, individual schools have greater autonomy to set their priorities for improvement such as purchasing teaching and learning materials, designing and providing enrichment learning programs, hiring honoraria to temporary teachers and teaching staffs, school maintenance and facility improvement, and so on (Vernez et al., 2012). The expectations are that local decisionmaking shared with the local community members including parents will lead to more efficient and effective policies and programs that enhance the quality of student learning.

Improving equal access to 9-year compulsory education (primary and junior secondary schools) especially to increase educational attainment of underprivileged children is one of the main goals of BOS. World Bank (2014) reported that after BOS was introduced, enrolment in junior and senior secondary schools increased significantly particularly for the disadvantaged students. Between year 2005 when BOS was introduced and 2013, junior secondary enrolment rates for the poorest 20% increased 26 percentage points, and this rate is significantly different from the enrolment rates for the same population between 2000 and 2005 (World Bank, 2014).
Even though the distribution of the fund is not specifically for underprivileged students, BOS is also designed to reduce the cost of education borne by parents. With another financial assistant program for underprivileged students, which is Indonesia Smart Card or KIP (*Kartu Indonesia Pintar*), students can even receive a free education. Nonetheless, studies conducted by Analytical and Capacity Development Partnership or ACDP (2013) and World Bank (2014) show that between 2005 to 2013, the introduction of BOS did not result in a significant reduction of parental contributions to education. The trend, according to ACDP (2013), may indicate that even after BOS is introduced, parents are persuaded by schools that the school resources are not sufficient so that their contributions are still required. To illustrate, Bisri (2016) reported parents' complaints regarding financial contributions they had to make for national exam preparations.

After over a decade of the implementation, there has been continuous improvement in BOS policies particularly related to grant disbursement and reporting procedures. To date, BOS may be the only educational policy that has detailed and strict procedures related to transparency and accountability, which are explicitly included in a technical guidance published by MoEC based on the Act Number 80 Year 2015, with several amendments stipulated in the 2016 Act. The technical guidance elaborates in details the goals of BOS, the procedures for disbursement from the central government to schools, the bureaucratic processes of reporting from schools to the district office and the central government, and the roles and responsibilities of actors involved in the process. The guidance also specifies the regulations about how schools should spend the grants. BOS has become one important reference for other educational policies in Indonesia such as teacher allowance and scholarships for underprivileged students (*Bantuan Siswa Miskin*).

Prior to 2015 BOS funds from the central government was distributed to over 500 district offices at *Kabupaten* or *Kotamadya* level, and then the local government disbursed them to schools in their jurisdictions. However, as explained in MoEC regulation Number 80 Year 2015, due to constant complaints submitted to MoEC-Information and Complaint Services about the delays of BOS disbursement and many cases that showed unreasonable fees being charged by the district officers at *Kabupaten* to the schools , MoEC reviewed this procedure. Hence, in the

2015 Act it is stated that the funds from the central government will be distributed to 34 educational offices at province level, and then transferred to school bank accounts in less than 7 days.

Technology plays a significant part in BOS accountability and transparency. In 2015 MoEC enacted a regulation (Number 79 Year 2015) regarding data management system known as Dapodikdasmen (also known as Dapodik) or *Data Pokok Pendidikan Dasar dan Menengah* (Main Dataset of Basic and Secondary Education). Schools or school districts are required to submit and update data related to their organization, including the characteristics of the teachers and staffs, the students' family backgrounds and academic records, facilities available in the schools, the school programs, and the number of students into the Dapodik. The latter information is used by the MoEC to determine the amount of BOS granted to the schools. Prior to the establishment of Dapodik, schools and school districts only needed to submit simple information about the number of students in their schools without detailed information on individual students so that a number of fraud cases were found where the actual numbers of students were less than the numbers in the reports. Since schools need to input a number of variables for every student into the Dapodik system, it is expected that the aforementioned fraud practices will significantly decreased. However, to date there has yet any study that provide evidence related to the effectiveness of this new system. In addition, along with other Dapodik data, BOS reports made by schools and school districts are also published on the websites developed officially by MoEC ("Portal BOS" at bos.kemdikbud.go.id) for the purpose of transparency and accountability.

Social Accountability at School Level - BOS is a vital component of school-based management (SBM) in Indonesia that emphasizes shared leadership and participatory decision-making. Put differently, at school level social accountability are the main mechanism for ensuring the effectiveness of the use of BOS funds. SC has a central role in BOS in terms of transparency and accountability. They monitor and make approval for the use of BOS funds. Schools also need SC to sign budget plans they propose to the central government as a part of the requirement for accessing BOS. However, studies showed that in many cases SCs did not perform as stipulated in the regulation, indicated by the inactive SC members and the lack of involvement in school decision making processes (Vernez et al., 2012; World Bank, 2014). Even in schools with active SCs, parents were almost never involved in the preparation of school budgets and SC leaders were only asked to sign the school budget that had already been prepared by the school, which indicated very low engagement of community and parent in decision-making (SMERU, 2005).

Knowledge is the most typical issue that explains why SCs in many schools has not been functioning effectively. Vernez et al. (2012) found that principals, teachers, and SC members had insufficient understanding of what SBM required of them and of the function attributed to the SC. Vernez et al. found that only 3% of 394 principals who participated in their survey could answer correctly about the roles and the responsibilities of SCs. Meanwhile, in 393 sample schools, there was only 1% of SC members who could correctly identify SC responsibilities. World Bank (2014) also found that parents also had lack of understanding about BOS and their roles in monitoring and holding school accountable in the use of BOS funds (World Bank, 2014).

The mismanagement of BOS funds becomes the main repercussion when SCs did not effectively engaged in BOS management. For instance, for transparency purpose, every school has to publish the summary of BOS expenditure in school, and usually schools use information boards to announce it publicly. However, there are cases where parents and community services do not understand what to do with such information. Issues of fraud or corruption in schools are also reported, which may be resulted from the lack of effective monitoring from SCs. For example, Tempo newspaper (2016) reported that a principal of a public senior secondary school was suspected of BOS fraud with total value of 785 million rupiah (about USD 57 thousands).

To summarize, as a complex program that involves several sectors including Ministry of Education and Culture, Ministry of Finance, Ministry of Home Affairs, and civic society, the procedures of BOS has been improved

progressively within about a decade. Computer and Internet technology is a central enabling factor for improving school accountability and transparency in the use of BOS grants. Not only general public can obtain information from MoEC websites and other online resources, but they also can channel their concerns about corruption issues. However, due to the lack of technology infrastructures in rural and remote areas in Indonesia, parent and community in such areas cannot use this approach, while unfortunately in these areas local government and school leaders have limited competencies in managing BOS; and School Committees, parents, and community are also less involved in holding schools accountable for their decisions related to BOS. There hasn't been any systematic evaluation on the effectiveness of new procedures of BOS disbursement and reporting procedures. However, it was reported that when schools did not update their data on the online database known as "Dapodik", the central government withheld the disbursement to schools, and this had become a new mechanism for formal accountability in BOS (JPNN, 2016).

5. Policy Recommendation

Accountability has been a watchword of education management in Indonesia. Educational policies and initiatives are enacted to promote transparency and accountability, particularly in the school-based management system where schools and district governments have greater autonomy to set priorities in expenditure. Despite the elaborate and laudable initiatives, the government approach in accountability appears quite formulaic, focusing greatly on the mechanism for reporting rather than on the substance. Hence, the following are policy recommendations for increasing the effectiveness of accountability in improving student learning.

Clarity of educational policy objectives - Student learning outcomes should be the orientation of accountability system in education (Anderson, 2005). Therefore, it is important for policy makers to communicate explicitly and clearly the link between a policy and learning outcomes, or to have explicit logic framework that can explain the contribution of the policy to student learning outcomes. Equally important is alignment between educational goals set at national and local levels.

Detailed information about instruments used for assessing quality - While the requirements, criteria, and procedures for assessing the quality of actors (institutions and individuals) are publicly accessible, yet information about how the assessment tools are selected and developed is not available. Transparency, while important, is not adequate. Public needs to access meaningful information in order to participate more effectively.

Strengthening Parent Engagement - Studies (Parker & Raihani, 2011; World Bank, 2014; Vernez et al., 2012) show the needs for parent and community engagement in school accountability. One of the major issues is that parents have low confidence to voice their concerns and offer suggestions to schools (Parker & Raihani, 2011). Community-based family engagement (Mapp & Kuttner, 2013; Warren, 2005) is a collective parent engagement model developed in the USA, which can be adapted to Indonesian context. This approach involves community-based organizations (CBOs) or NGOs to help parents build their competencies in supporting their children's education. The CBOs also work with individual schools and serve as "bridge" between the school and parents. Using this approach, parents and educators build relationships organically, grounded on the local context, aiming at solving real problems. The community-based family engagement approach can be developed in Indonesian schools to resolve barriers between schools, communities, and families and to build relational trust that eventually lead to effective social accountability.

In addition, to increase social accountability, parent and community - also public in general - need to understand the objectives of policies, to able to interpret information or data that MoEC has publish openly, and to be aware of their roles and the power they have in school decision-making. Hence, while transparency of school data has

been initiated, the culture of data-informed participation in education should be enhanced through capacity building for parents and communities.

Revitalizing SC - This paper demonstrates that social accountability is highly emphasized in education sector in Indonesia. SCs plays a vital role in the current accountability system, yet in many cases SCs do not perform effectively. It is recommended that the organization of SC should be designed in a way that laypeople can gradually learn how to participate in school management and accountability (Fung & Wright, 2003). Referring to Fung and Wright's principles of empowered participatory government, in the beginning of their participation in SC, community members and parents should focus on simple, practical issues that are directly linked to learning process, and then eventually they are engaged in more complex process such as budgeting and reporting BOS expenditures.

6. Reference:

Al-Samarrai, S. (2013). Local Governance and Education Performance: A Survey of the Quality of Local Education Governance in 50 Indonesian Districts. Washington, DC: World Bank.

Anam, C. (2015). 4.000 Perguruan Tinggi Belum Terakreditasi. Madiun: Madiun Pos (30 October 2015). http://www.madiunpos.com/2015/10/30/akreditasi-perguruan-tinggi-4-000-perguruan-tinggi-belum-terakreditasi-656899

Anderson, J. A. (2005). Accountability in Education. Paris: UNESCO-IIEP.

Ardiansyah, I. (2013, April 27). Is Indonesia in a state of moral emergency? http://www.thejakartapost.com/news/2013/04/27/is-indonesia-a-state-moral-emergency.html

Ariwibowo, A.A. (2016). Kemendikbud Siapkan UASBN Sebagai Pengganti Ujian Nasional. Jakarta : Antara News (December 2016)

BAN-PT.(n.d.). Asesor BAN-PT. http://ban-pt.kemdikbud.go.id/asesor

Bappenas. (2009). Survey Kepuasan Orang Tua terhadap Pelayanan Pendidikan Dasar yang Disediakan oleh Sistem Desentralisasi Sekolah. Jakarta: Bappenas.

Bappenas. (2015). Dokumen Perencanaan Pembangunan. http://www.bappenas.go.id/id/data-dan-informasi-utama/dokumen-perencanaan-dan-pelaksanaan/dokumen-rencana-pembangunan-nasional/rpjp-2005-2025/.

Bappenas. (2015).Background Study for the Preparation of the RPJMN for Education 2015-2019 (Part 1). http://bappenas.go.id/files/3214/4671/4380/Background_Study_for_the_Preparation_of_the_RPJMN_for_Education_2015-2019_Part_1_English.pdf

Bayu, D. J. (2016) Moratorium UN, Pelaksanaan Ujian Sekolah Dilimpahkan kepada Pemerintah Daerah. Jakarta: Kompas Cetak. http://nasional.kompas.com/read/2016/11/25/19463741/moratorium.un.pelaksanaan.ujian.sekolah.dilimpahkan.kepada.pemerintah.daerah

Bisri. (2016). Orangtua Protes Pungutan Biaya Jelang UN. Retrieved November 28, 2016, from http://www.pikiran-rakyat.com/pendidikan/2016/03/31/orangtua-protes-pungutan-biaya-jelang-un-365380

BSNP. (n.d.). Tentang BSNP. http://bsnp-indonesia.org/?page_id=32

BSNP.(n.d.).   Penjelasan   Singkat   Tentang   BSNP.   http://bsnp-indonesia.org/wp-content/uploads/2016/09/BSNP_Penjelasan_Singkat-Overview.pdf

Badan Penelitian dan Pengemabangan Kementerian Pendidikan dan kebudayaan. (2015). Buku Saku UN http://un.kemdikbud.go.id/files/Buku-Saku-UN.pdf

Chang, M. C., Shaeffer, S., Al-Samarrai, S., Ragatz, A. B., de Ree, J., & Stevenson, R. (2013). Teacher Reform in Indonesia: The Role of Politics and Evidence in Policy Making. Washington, DC: World Bank.

Dananjaya, U. (2012) Evaluasi UU Sisdiknas. Buku Hitam Ujian Nasional. Yogyakarta: Resist Press.

Fatchiati, N. (2015). Dinamika Ujian Akhir dari Masa ke Masa. Jakarta : Harian Kompas (15 April 2015)
Fung, A. & Wright, E.O. (2003). Deepening Democracy: Institutional Innovations in Empowered Participatory Governance. London: Verso.

Harian Kompas.(2016). Akreditasi Belum Tuntas: Kemampuan Anggaran Pemerintah Terbatas. Jakarta: Harian Kompas (7 December 2016)

Heyward, M. O., Cannon, R. A., & Sarjono. (2011). Implementing school-based management in Indonesia: impact and lessons learned. Journal of Development Effectiveness, 3(3), 371–388.

JPNN. (2016). Lelet Sinkronisasi Dapodik, Dana BOS Dihentikan Sementara - JPNN.com. November 28, 2016, from http://www.jpnn.com/read/2016/11/12/480446/Lelet-Sinkronisasi-Dapodik-Dana-BOS-Dihentikan-Sementara-

Kementrian Pendidikan Nasional, Kementrian Agama, & USAID. (2011). Pedoman Teknis untuk Kepala Sekolah/Madrasah Untuk Meningkatkan Kualitas Pembelajaran Peserta Didik. Jakarta: Kementrian Pendidikan Nasional Direktorat Jenderal Manajemen Pendidikan Dasar dan Menengah.

Kementrian Pendidikan Nasional. Indeks Integritas Ujian Nasional (IIUN) SMA 2016 Meningkat. (2016, May 09). Retrieved December 03, 2016, from http://www.kemdikbud.go.id/main/blog/2016/05/indeks-integritas-ujian-nasional-iiun-sma-2016-meningkat

Koran Tempo. (2016, February 24). Kepala Sekolah Dijadikan Tersangka Korupsi Dana BOS.
Lampiran Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 20 Tahun 2016 Tentang Standar Kompetensi Lulusan Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/04/Permendikbud_Tahun2016_Nomor020_Lampiran.pdf

Lampiran Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 21 Tahun 2016 Tentang Standar Isi Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/06/Permendikbud_Tahun2016_Nomor021_Lampiran.pdf

Lampiran Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 22 Tahun 2016 tentang Standar Proses Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/06/Permendikbud_Tahun2016_Nomor022_Lampiran.pdf

Listyarti, R. (2016). Nilai Nol di Rapor Peserta Didik. Jakarta: Harian Kompas (15 September 2016)

Mapp, K. & Kuttner, P. (2013). Partners in education: A dual capacity-building framework for family-school partnerships. SEDL in collaboration with the US Department of Education. Retrieved from http://www2.ed.gov

Nair, Arvind, Matthew Grant Wai-Poi, Taimur Samad, Pedro Cerdan-Infantes, Mitchell Wiener, Carlos Pinerua, Darren W. Dorkin, et al. 2014. Indonesia: Avoiding the Trap. Washington, DC: World Bank.

Nugroho, S. (2016). Dapat Nilai Nol di Rapor, Siswi Peserta Olimpiade Biologi Tidak Naik Kelas. Siapa Salah?. Tribune News (7 September 2016). http://www.tribunnews.com/video/2016/09/07/dapat-nilai-nol-di-rapor-siswi-peserta-olimpiade-biologi-tidak-naik-kelas-siapa-salah

OECD. (2014). Measuring Innovation in Education: A New Perspective. Paris: OECD Publishing.

OECD. (2015). Education in Indonesia: Rising to the Challenge. Paris: OECD Publishing.

Parker, L., & Raihani, R. (2011). Democratizing Indonesia through Education? Community Participation in Islamic Schooling. Educational Management Administration & Leadership, 39(6), 712–732.

Peraturan Menteri Pendidikan dan Kebudayaan Nasional Nomor 59 Tahun 2012 tentang Badan Akreditasi Nasional.
http://ditjenpp.kemenkumham.go.id/inc/buka.php?czozMToiZD1ibisyMDEyJmY9Ym44MjQtMjAxMi5odG0man M9MSI7

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 20 Tahun 2016 Tentang Standar Kompetensi Lulusan Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/04/Permendikbud_Tahun2016_Nomor020.pdf

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 21 Tahun 2016 tentang Standar Isi Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/06/Permendikbud_Tahun2016_Nomor021.pdf

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 22 Tahun 2016 tentang Standar Proses Pendidikan Dasar dan Menengah. http://bsnp-indonesia.org/wp-content/uploads/2009/06/Permendikbud_Tahun2016_Nomor022.pdf

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 23 Tahun 2016 tentang Standar Penilaian Pendidikan. http://bsnp-indonesia.org/wp-content/uploads/2009/09/Permendikbud_Tahun2016_Nomor023.pdf

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 5 Tahun 2015 Tentang Kriteria Kelulusan Peserta Didik, Penyelenggaraan Ujian Nasional dan Penyelenggaraan Ujian Sekolah/Madrasah/Pendidikan Kesetaraan Pada SMP/MTs Atau Yang Sederajat Dan SMA/MA/SMK Atau Yang Sederajat (2015).

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 79 Tahun 2015 tentang Data Pokok Pendidikan (2015).

Peraturan Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 80 Tahun 2015 tentang Petunjuk

Teknis Penggunaan dan Pertanggungjawaban Keuangan Dana Bantuan Operasional Sekolah untuk Sekolah Dasar dan Sekolah Menengah Pertama (2015).

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 12 Tahun 2007 tentang Standar Pengawas Sekolah/Madrasah
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2012%20Tahun%202007.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 13 Tahun 2007 tentang Standar Kepala Sekolah/Madrasah
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2013%20Tahun%202007.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 16 Tahun 2007 tentang Standar Kualifikasi Akademik   dan   Kompetensi   Guru
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2016%20Tahun%202007.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 17 Tahun 2010 tentang Pengelolaan dan Penyelenggaraan   Pendidikan.   http://sdm.data.kemdikbud.go.id/SNP/dokumen/PP17-2010-PengelolaanPenyelenggaraanPendidikan.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 19 Tahun 2007 tentang Standar Pengelolaan Pendidikan   oleh   Satuan   Pendidikan   Dasar   dan   Menengah.
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2019%20Tahun%202007.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 24 Tahun 2007 tentang Standar Sarana dan Prasarana   Sekolah/Madrasah
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Lampiran%20Permen%2024%202007%20Standar%20Sarana%20Prasarana.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 33 Tahun 2008 tentang Standar Sarana dan Prasarana Dasar Luar Biasa (SDLB), Sekolah Menengah Pertama Luar biasa (SMPLB), Sekolah Menengah Atas Biasa   http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2033%20Tahun%202008.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 40 Tahun 2008 tentang Standar Sarana dan Prasarana   untuk   Sekolah   Menengah   Kejuruan   /   Madrasah   Aliyah   Kejuruan   (SMAK/MAK)
http://sdm.data.kemdikbud.go.id/SNP/dokumen/Permendiknas%20No%2040%20Tahun%202008.pdf

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 72 Tahun 2013 tentang Penyelenggaraan Pendidikan   Layanan   Khusus.
http://sdm.data.kemdikbud.go.id/SNP/dokumen/SPM/permen_tahun2013_nomor72_PKLK.pdf

Peraturan Pemerintah Republik Indonesia Nomor 19 Tahun 2005 Tentang Standar Nasional Pendidikan (2005).

Peraturan Pemerintah Republik Indonesia Nomor 66 Tahun 2010 tentang Perubahan atas Peraturan Pemerintah Nomor 17 Tahun 2010. http://sdm.data.kemdikbud.go.id/SNP/dokumen/Peraturan-Pemerintah-tahun-2010-066-10.pdf

Peraturan   Pemerintah   Republik   Indonesia   Nomor   74   Tahun   2008   Tentang   Guru.
http://disdik.kaltimprov.go.id/read/pdfview/15

Peraturan Presiden Republik Indonesia Nomor 14 Tahun 2015 Tentang Kementrian Pendidikan dan Kebudayaan". http://luk.staff.ugm.ac.id/atur/Perpres14-2015Kemdikbud.pdf

Pradhan, M., Suryadarma, D., Beatty, A., Wong, M., Gaduh, A., Alisjahbana, A., & Artha, R. P. (2014). Improving Educational Quality through Enhancing Community Participation: Results from a Randomized Field Experiment in Indonesia. American Economic Journal: Applied Economics, 6(2), 105–26.

Pranoto, I. (2015). Mempertanyakan Urgensi UN 2015. Jakarta: Harian Kompas (7 January 2015)

Puspitasari, S. N. (2016). Nilai Syarat Kelulusan Sertifikasi Guru Minimal 80. Bandung: Pikiran Rakyat. http://www.pikiran-rakyat.com/pendidikan/2016/09/17/nilai-syarat-kelulusan-sertifikasi-guru-minimal-80-380068

Rencana Pembangunan Jangka Menengah Nasional 2015-2019. http://www.bappenas.go.id/files/7714/1557/5291/RT_RPJMN.PDF

Rencana Strategis Kementerian Pendidikan dan Kebudayaan 2015 – 2019 http://planipolis.iiep.unesco.org/upload/Indonesia/Indonesia_Education_Strategic_plan_2015-2019.pdf

Saputra, E. E.(2016). Guru Bagi Anak-anak Pedalaman. Jakarta: Kompas Cetak (1 August, 2016)

Sirotnik, K. A. (2004). Holding accountability accountable: What ought to matter in public education. New York: Teachers College Press.

Siswadi, A. (2010). Ombudsman Temukan Kecurangan Ujian Nasional, Begini Modusnya. Jakarta: Tempo.Co. https://m.tempo.co/read/news/2016/05/16/079771437/ombudsman-temukan-kecurangan-ujian-nasional-begini-modusnya

SMERU. (2005). Pelaksanaan Program Bantuan Operasional Sekolah (BOS) 2005. SMERU.

Sugiharto, S. (2016). Teachers are transformers, not technicians. Jakarta: Jakarta Post (25 November 2016).http://www.thejakartapost.com/news/2016/11/25/teachers-are-transformers-not-technicians.html

Supriyadi, E. (2016). Pemerintah Diminta Mempercepat Penyelesaian Sertifikasi Guru. http://www.republika.co.id/berita/nasional/umum/16/11/26/oh8c6v354-pemerintah-diminta-percepat-penyelesaian-sertifikasi-guru

Surapranata, S. (et. al).(2016).Sertifikasi Guru dalam Jabatan: Buku 1 Pedoman Penetapan Peserta. Jakarta: Direktorat Jendral Guru dan Tenaga Kependidikan.

Surat Diektur Jendral Guru dan Tenaga Kependidikan (4 Desember 2016). http://www.pgri.info/2016/02/selain-pgri-ada-5-organisasi-profesi.html

The Jawa Pos Institute of Pro-Otonomi. (2016). http://akuntabilitas.jpip.or.id/home.html

Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional (2003).

Undang-undang Republik Indonesia Nomor 25 Tahun 2009 tentang Pelayanan Publik (2006). http://ppid.jakarta.go.id/pergub/Undang-Undang-Nomor-25-Tahun-2009.pdf

Vernez, G., Karam, R., & Marshall, J. H. (2012). Implementation of School-Based Management in Indonesia. Santa Monica, CA: RAND Corporation.

Wai-Poi, Matthew Grant; Hadiwidjaja, Grace; Wijaya, Laura Kartika; Indrakesuma, Taufik Ramadhan. 2015. An unfair start: how unequal opportunities affect Indonesia's children. Washington, D.C. : World Bank Group. http://documents.worldbank.org/curated/en/746801467996701286/An-unfair-start-how-unequal-opportunities-affect-Indonesias-children

Warren, Mark R. (2005). Communities and schools: A new view of urban education reform. Harvard Educational Review, (75)2, 133-173.

World Bank, The. 2014. Assessing the Role of the School Operational Grant Program (BOS) in Improving Education Outcomes in Indonesia. Jakarta, Indonesia: The World Bank.

World Bank. (2014). Assessing the Role of the School Operational Grant Program (BOS) in Improving Education Outcomes in Indonesia. Jakarta, Indonesia: The World Bank.